The Bombay Gazette.

No. 6,916.—New Series. BOMBAY :—SATURDAY, APRIL 8, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52 0
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per line, but no Advertisement counted as less than eight lines.

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First insertion	8 As. per line.
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In the Native Languages, double the above.

Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-Ship MADRAS, 630 Tons, 125 H. P., Commander J. James, will be despatched on the 11th April 1871.

	April.		April.
Leave BOMBAY	11	Leave Colombo	19
„ Ratnagherry	12	„ Galle.....	20
„ Vingorla	12	„ Negapatam	22
„ Carwar	13	„ Madras	26
„ Mangalore	14	„ Coconada.....	27
„ Cannanore	14	„ Visagapatam.....	28
„ Tellicherry	15	„ Bimlipatam	28
„ Calicut	15	„ Gopaulpore.....	29
„ Beypore	15		May.
„ Cochin	16	Arrive CALCUTTA	2
„ Tuticorin	18		

This route is the most expeditious and economical for Passengers for the Neilgherry District, Bangalore, and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the Steamer at Madras.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF via KURRACHEE.

Interchanging Cargo and Passengers at Bussora, to and from Baghdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHEJERAH, and BUSSORAH.

The Steam-ship ARABIA, 1,080 tons, 200 H.P., Commander W. B. Mathews, will be despatched on the 17th April, at noon.

	Apr.		May
Leaves BOMBAY.....	17	Leave BUSSORAH.....	5
„ Kurrachee	20	„ Mahomerah	5
„ Guadur	22	„ Lingah	9
„ Muscat.....	24	„ Bushire	6
„ Bunder Abbas	26	„ Linga	9
„ Lingah	26	„ Bunder Abbas	12
„ Bushire	30	„ Muscat.....	12
	May	„ Guadur	14
„ Fao	1	„ Kurrachee	17
„ Mahomerah	2		
Arrive BUSSORAH.....	3	Arrive BOMBAY	20

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, despatch a steamer to Kurrachee every MONDAY, at noon.

The Steam-ship Martaban, 515 tons, 110 H.P., Commander Heasman, will be despatched on the 10th April, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).

THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA on the 24th,	and	BOMBAY on the 1st

of each month,

And calling at the following intermediate stations, viz :—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden ; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

To	1st Class.	2nd Class.	3rd Class.	
Aden	£22	£15	.....	£4
Suez	38	22	.....	8
Port Said.....	38	24	.....	9
Alexandria.....	39	25	.....	9-10
Messina	42	32	.....	12
Naples	47	33	.....	13
Leghorn	50	34	.....	14
Genoa	50	34	.....	14
Marseilles with transhipment at Genoa	52	35	.....	14-10

Including Wines at Table. Without Food.

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messini, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows :—

PERSIA, on SATURDAY,	1st of April.
INDIA, on MONDAY,	1st of May.

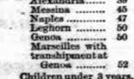
The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to

YOKLART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

FOR LONDON via HAVRE, WITH DESPATCH.



MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 10 years, 1,745 tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

LINDLEY and WARREN,
PHOTOGRAPHERS AND MINIATURE PAINTERS,
No. 11 FORBES STREET AND APOLLO STREET.
CARTES—Rs. 12 PER DOZEN.

GUNS, RIFLES, &c.

MR. W. W. GREENER, Birmingham, has consigned, for sale at English prices, to Messrs. GRINDLAY, GROOM, and Co., Bombay, the following GUNS and RIFLES, CARTRIDGES, &c., suitable for Indian Sport, and warrants the shooting of the Rifles to be accurate with a flat trajectory, and the Guns to be close and strong :—

1	Double Breech-loading Gun, No. 8,617 pin 12 bore, Case complete	ditto	£27
1	Ditto ditto	No. 10,107 C. F. ditto	£25
1	Ditto ditto	No. 10,108 ditto ditto	£25
1	Ditto ditto	No. 9,215 ditto ditto	£35
1	Ditto ditto	No. 9,362 ditto ditto	£35
1	Double small bore Rifle, No. 9,440 for Boxer Cartridges ('500), Case complete		£44-10
1	Ditto No. 9,436 for Snider Ammunition ditto		£28

A supply of Cartridge Cases, &c., suitable for the above on hand.

GRINDLAY, GROOM, & Co.

N.B.—A consignment of Sporting Sniders and Henry Martinis is shortly expected.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda, and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the public, all alike value he privlege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway passengers on the two trunk lines of Western India, native merchants, traders, &c. seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations a decided means of extending their business.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

Advertisers can select the stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale, to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Terms of Advertising may be had on application to the Manager "Bombay Gazette" Press.

Bombay "Gazette" Press, 1871.

SHIPPING.

OVERLAND FREIGHT ROUTE.

THE Bombay and Bengal Steam Ship Company, take cargo to Liverpool, London, and Havre, via the Canal.

Rates of Fare for Passengers.

To Liverpool via Suez Canal—1st class £50 ; 2nd class £35 } Exclusive of Wines.
To Suez—1st class £40 ; 2nd class £22 10s. }

The s.s. NEERA, will leave about the middle of May.

STEARNS, HOBART, & Co.

Bombay, 15th February 1871.

OVERLAND ROUTE.

On Saturday, the 8th April, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. HINDOSTAN, (3,113 tons, and 600 H.P.,) Captain N. RosKell, will LEAVE for SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows :—

To BRINDISI	First Class Rs. 600	Second Class Rs. 300
To SOUTHAMPTON.	„ „ 650	„ „ 350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free ; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
1st April 1871.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE P. and O. Co.'s s. s. ORISSA, (1,616 tons, and 300 H.P., Captain P. S. Towlin, will be despatched for the above Ports on THURSDAY, the 13th April, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras, Calcutta, and Australia.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 11th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
6th April 1871.

NEW ADVERTISEMENTS.

Now Ready,

BOMBAY GAZETTE OVERLAND SUMMARY.

The Bombay Gazette Overland Summary, prepared for despatch by each Overland Mail for Europe, contains, in addition to all the News of the Week, a specially-written Market and Freight Report, and a well-digested Summary of Events.

Annual Subscription (in advance)	Rs. 12
Single Copy.....	Annas 4

"Bombay Gazette" Office, Meadow Street, Fort.

Now Ready,

THE BOMBAY PRICE CURRENT AND SUMMARY OF TRADE,

Published once a week at the *Bombay Gazette* Office, on the departure of the Overland Mail for Europe.

The Bombay Price Current contains :—

A Specially-Written Market Report.
Freight Report, &c.
Quotations of Imports and Exports, and Customs' Duties.
Comparative Summary of Exports from Bombay, up to date, as per Ships' Manifests, with the total Exports for the three months, and for the same period as far back as 1862.
Comparative Summaries of Imports of Piece Goods and of Yarns into Bombay from Great Britain up to date, with the total for the three months and the same period as far back as 1862 and 1859 respectively.
Share List and Rates of Exchange.
List of Vessels in Bombay Harbour on the date of publication, and of arrivals and departures of Vessels during the week.

Annual Subscription (in advance).....	Rs. 10
Single Copy.....	Annas 4

"Bombay Gazette" Office, Meadow Street, Fort.

NOTICE.—Consignees of CARGO per Ship HYDERABAD, Captain Holmswood, from Liverpool, are requested to despatch BOATS to take delivery of their respective GOODS, as they come to hand, otherwise they will be landed by the Captain at the RISK and EXPENSE of the concerned.

Captain Holmswood will not be responsible for the condition of any package after it leaves the ship's deck.

EWART, LATHAM, & Co.,
Agents for the Charterers of the Hyderabad.

Bombay, 6th April 1871.

NOTICE.—The Office of the Examiner of Claims will be OPEN between the hours of eleven and two on THURSDAY the 6th, and SATURDAY the 8th instant, for the convenience of Officers returning to Europe by the Mail Steamer of the latter date.

TUDOR TREVOR, Examiner of Claims.

HOUSES, &c., TO LET.

TO LET, the HOUSE lately OCCUPIED by Mr. ABRAHAM in Rampart Row, Apply to REMINGTON & Co.

TO LET, ROOMS on 1st and 2nd Flour Block No. 2, and on the 1st Floor Block No. 4, Elphinstone Circle, suitable for Offices.—Apply to REMINGTON & Co.

TO BE LET (Furnished), for six months or longer, "BELLE-VUE," Chinchpoogly, the residence of J. Campbell, Esq., commanding one of the finest views in Bombay. The Bungalow is in thoroughly good repair, commodious, and well furnished. Rent Rs. 200 a month. Apply at the BUNGALOW, or J. GRIFFITHS, Esq., School of Art, Esplanade

TO BE LET, Commodious OFFICE PREMISES in Elphinstone Circle, and GODOWNS well adapted for Shops. Goods stored on these Premises can be insured against Fire at a little more than half the usual rate. For Rent and other particulars apply to RITCHIE, STEUART, & Co.

Bombay, 16th March 1871.

NOTICES.

LETTERS of ADMINISTRATION, with the Will annexed, to the ESTATE of CHARLES HENRY DELAMAIN, late of Dinan, in the Empire of France, a Colonel in Her Majesty's Army, and a Companion of the Most Honourable Military Order of the Bath, deceased, who died at Dinan, in the Empire of France, on or about the 19th day of June 1870, having been granted by the High Court of Bombay to GILBERT MACLEOD STEWART, of Bombay, Merchant, NOTICE is hereby given, that all Creditors of the said CHARLES HENRY DELAMAIN are required to send their Claims upon his Estate to the said Administrator, at the Office of Remington & Co., Elphinstone Circle, Bombay, before the 30th April 1871 next, and that the Administrator will after the date proceed to distribute the Estate of the said CHARLES HENRY DELAMAIN, without reference to Claims of which he shall not have notice.—Dated this 30th day of March 1871.

REMINGTON & Co.

NOTICE.—The undermentioned Banks will be CLOSED for the EASTER HOLIDAYS, from FRIDAY, the 7th, to MONDAY, the 10th April, both days inclusive.

For the Oriental Bank Corporation,
J. F. MOIR, Agent.

For the Chartered Mercantile Bank of India, London, and China,
ROBT. CAMPBELL, Agent.

For the Chartered Bank of India, Australia, and China,
JAMES DOUGLAS, Agent.

For the Comptoir D'Escompte de Paris,
E. J. HARDCASTLE, Manager.

For the National Bank of India (Limited),
JAMES WINDRAM, Manager.

For the Agra Bank (Limited),
EDWARD MORRISS, Manager.

For the Hongkong and Shanghai Banking Corporation,
R. STEVENSON, Agent.

Bombay, 30th March 1871.

MESSRS. Wm. WATSON & Co., CUSTOM HOUSE AGENTS, undertake to Land, Pass through the Custom House, and Forward Goods, Packages, &c., to their destination, and ship Packages, &c., for England or elsewhere with the greatest promptitude and despatch.

Messrs. W. W. & Co. are also conducting a General Agency Business, in all its different departments.

Goods Stores, &c., of every description, obtainable in Bombay, supplied to up-country Messes, Residents, Families, Contractors, and others. Machinery, Agricultural Implements, &c., &c., imported through their English Correspondents at the request of Constituents.

Passages secured in, and all information furnished regarding, the various Steamers now trading with this Port.

23, Apollo Street, Bombay.

DINNEFORD'S FLUID MAGNESIA.

The best remedy for

Acidity of the Stomach, Heartburn, Headache, Gout, and Indigestion ; and the best mild aperient for delicate constitutions, especially adapted for Ladies, Children, and Infants, and for regular use in Warm Climates.

Dinneford & Co., Chemists, London, and of Druggists and Storekeepers throughout the world.

N.B.—Ask for Dinneford's Magnesia, and use Dinneford's Fluid Magnesia Gloves and Belts.

Agents—Teacher & Co , Bombay, Poona, and Byculla.

D. HOGARTH & Co.'s CELEBRATED PRESERVED PROVISIONS,

Ready for immediate use.

Real Turtle, Mock Turtle, Hare, Ox Tail, Julienne and Palestine Soups.
Scotch Salmon, Salmon Cutlets.
Kippered Salmon.
Fresh Herrings, Mackarel, Findon Haddocks, Lobsters, Oysters, Sardines.
Preserved Meats of all kinds.
York Hams, Bacon.
Truffled Patés, Oxford Sausages, Bologna Sausages.
Pickles, Sauces
Bottled Fruits, Table Jellies, Jams, Jellies and Scotch Marmalades, Dessert Fruits.
And Oilmen's stores of every description and of the finest quality.

Price Lists forwarded on application to

D. HOGARTH & Co.,

"Bon Accord" Wharf, 223 Wapping, London, and at Aberdeen
Manufacturers by special appointment to H. M.'s Navy at the Royal Victoria Yard, Deptford

NOTICES.

THE ELPHINSTONE LANDING and GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to

F. MOOLJEE & Co.,
Opposite the New Bank of Bombay.

THE ASIATIC TRADING COMPANY (in Liquidation).—NOTICE.—In consequence of an insufficient number of Shareholders having attended the General Meeting called for this day, an ADJOURNED MEETING will be HELD at the Office of the Company, Elphinstone Circle, on MONDAY the 24th April 1871, at 3 P.M.

JAMES GEORGE SMITH,
LIMJEE JAMSETJEE BOTTLEBHOY, } Liquidators.

23rd March 1871.

CENTRAL INDIA FINANCIAL CORPORATION, Limited, (in Liquidation).—NOTICE is hereby given, that a MEETING of the SHAREHOLDERS of the CENTRAL INDIA FINANCIAL CORPORATION, Limited, will be HELD at No. 10, Forbes Street, Fort, Bombay, on TUESDAY the 11th instant, at 2 o'clock P.M., to receive the resignation of the undersigned as Liquidator of the Company, and to appoint a Liquidator in his place.—Dated this 3rd day of April 1871.

M. ROONAN, Liquidator.

THE MANOCKJEE PETIT'S SPINNING and WEAVING COMPANY.—NOTICE is hereby given, that the ORDINARY GENERAL MEETING of the SHAREHOLDERS of the above Company will be HELD at the Registered Office of the Company, No. 4, Church Lane, Fort, on THURSDAY the 13th instant, at 3 o'clock P.M., for the following business :—

1st—To receive the Report and Accounts of the Company for the year ending 31st December 1870.
2nd—To elect Directors in place of those retiring by rotation.
3rd—To declare a Dividend.
4th—To appoint Auditors for the current year, and to fix their remuneration.

By order of the Board of Directors,
R. RUSTOMJEE R. WADIA, Secretary.

Bombay, 4th April 1871.

B. I. S. N. COMPANY (LIMITED).

TENDERS are invited for the SUPPLY of MARINE ENGINEERS' and CABIN STORES for the Company's Steamers for one year, commencing from date of acceptance of Tenders, and will be received at the Office of the undersigned up to noon on the 17th April 1871.

All Stores are to be delivered at the Company's Dockyard at Mazagon free of charge, in such quantities as may be required from time to time.

Parties whose Tenders are accepted will be required to enter into a contract and to deposit security for the due fulfilment of the same.

Forms of Tenders and further information may be obtained on application to the Storekeeper, at the Company's Dockyard, Mazagon.

The Agents do not bind themselves to accept the lowest or any tender.

W. NICOL & Co., Agents.

Bombay, 29th March 1871.

SEALED TENDERS will be received by the Executive Engineer, Bombay Defences, at his Office, at Mazagon, up to noon on MONDAY, the 17th instant, for the EXECUTION by CONTRACT of ORDINARY and OCCASIONAL REPAIRS to BARRACKS and PUBLIC BUILDINGS at Colaba, Butcher's Island, Cross Island, Mazagon, Pow Pir, and Malabar Point, for the Season 1871-72.

The Executive Engineer reserves to himself the right of rejecting any Tender without assigning any cause for so doing.

The Survey Reports and Schedule of Rates of the above repairs can be seen, and all further particulars relative to this Contract may be obtained, on personal application, during Office hours, on the 12th and 13th instant, at the Office of

G. MERIVETHER, Captain, R.E.,
Acting Executive Engineer, Bombay Defences.

B. B. and C. I. RAILWAY.

EXTENSION TO GUN CARRIAGE PREMISES, COLABA.

TENDERS for the execution of this work will be received up to the 10th instant. Plans, &c., may be seen at the Office of the undersigned.

FRANCIS MATHEW,
Chief Resident Engineer and Acting Agent.

Bombay, 3rd April 1871.

GREAT INDIAN PENINSULA RAILWAY.

The G. I. P. Railway Company requires the services of TWO QUALIFIED SURGEONS to take Medical Charge of up country districts.

For further particulars apply at the office of the undersigned.

H. P. LeMESURIER, Agent.

Company's Offices, Elphinstone Circle, Bombay,
22nd March 1871.

G. I. P. RAILWAY.

EASTER HOLIDAYS.

NOTICE is hereby given, that Passengers 1st and 2nd class Return Tickets and Returns Tickets for Mofussil Horses, issued on the 6th instant and intervening days, will be available for return on any day up to and including the 12th instant.

HENRY CONDER,
General Traffic Manager.

Bombay, 3rd April 1871.

PROCLAMATION.—BOMBAY TO WIT.—

By virtue of a Precept to me directed, I hereby proclaim and give notice, that the Second Sessions of 1871 of Over and Terminer, and General Gaol Delivery, will be holden before the High Court of Judicature at Bombay, at the Court House, on MONDAY, the 10th day of April next, at 10 o'clock in the forenoon, for the trial of all Treasons, Murders, and other Felonies, Perjuries, Trespasses, and other Crimes, Misdemeanors, and Offences, had, done, or committed, within the Town and Island of Bombay, and the Limits thereof, and the factories subordinate thereto ; and also to inquire, hear, and determine, in the like manner, all Treasons, Murders, Felonies, Forgeries, Perjuries, Crimes, Extortions, Misdemeanors, Offences, Wrongs, and Oppressions, had, done, or committed by any of Her Majesty's British Subjects in any of the territories which now are subject to, or dependent upon, the Government of Bombay, or within any of the Dominions of the Native Princes of India in alliance with the said Government.

And also, that at the same time and place will be holden a Session of Admiralty, for the trial of all Treasons, Murders, Piracies, Robberies, Felonies, Misdemeanors, Offences, and other Maritime Crimes whatsoever, done or committed on the High Seas.

And I hereby give notice to all persons bound to prosecute and give evidence at the above Sessions, or in any way concerned therein, that they are to attend at the time and place above mentioned, and not to depart without leave of the Court.

And I hereby give notice to all Justices of the Peace, Coroners, Escheaters, and also all Chief Constables and Bailiffs of the Town and Island of Bombay and the limits thereof, that they be then and there in their own persons, with their Rolls, Records, Indictments, and other remembrances, to do those things which to their offices in that behalf appertain to be done.—Dated this 13th day of March 1871, and in the thirty-fourth year of the Reign of Her Majesty Queen Victoria.

BHAU DAJI, Sheriff.

THE ESPLANADE HOTEL. (WATSON'S BUILDING,) FORT, BOMBAY.

THE LARGEST, most commodious, and most healthily situated HOTEL in Bombay, as also possessing the finest Salle a Manger, BILLIARD, and BALL ROOMS.

Within five minutes' walk of the Merchant and Public offices, the Apollo Bunder, both Railway Stations, and the Band-stand ; commanding from its roof a Magnificent Panorama of the Town, Harbour, Back Bay, and Malabar Hill,

This Hotel is the only one in Bombay that is conducted entirely by Europeans, and it is the constant care of the Manager that nothing shall be wanting which can contribute to the comfort and satisfaction of the Visitors to the ESPLANADE HOTEL. An Eminent Medical Man resides in the Hotel.

RATE OF CHARGES.

BED-ROOMS from Rs. 2 to BREAKFASTS from As. 12 to Rs. 4. Rs. 1-8.
ATTENDANCE Rs. 1. TIFFINS from Rs. 1 to Rs. 1-8.
BATHS from As. 6 to Rs. 1. TABLE D'HOTE Rs 2-8.

Total per diem, Rs. 7-10 to Rs. 11-8.

Public Dinners and Wedding Breakfasts contracted for.

J. HUDSON WATSON, Manager.

ALEXANDRA HOTEL, MATHERAN.—Mrs. J. C. PINTO, the Proprietor, begs to inform the Ladies and Gentlemen of the Bombay Presidency, that the above Hotel, which is so well known for its excellent accommodation, is OPEN for the RECEPTION of VISITORS. There are three separate Bungalows attached to the Hotel, which are very commodious for Ladies and Gentlemen. Superior Articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors. He has some Houses to Let, and undertakes to look after Bungalows on the Hill at a charge of Rs. 30 per annum.

AUSTRALASIAN FAMILY HOTEL, FORBES STREET, FORT, Near the "Bombay Gazette."

The above Hotel is well open to the Sea Breeze and possesses the largest and most comfortable Bed Rooms in the Fort. This Hotel is the only one in Bombay that is personally conducted by the Proprietor, who is an Englishman. Terms—Rs. 4 and 5 per day. Baths and Attendance, FREE.

WILLIAM DICKSON, Proprietor.

ENGLISH HOTEL, BRITISH HOTEL LANE, APOLLO STREET.

THIS Hotel is fitted up and furnished in the most complete manner ; no expense has been spared to render it the most commodious and comfortable Establishment both for Gentlemen and Families to be found in Bombay.

The Sleeping Apartments and Sitting Rooms are replete with every convenience, and the strictest regard is paid to cleanliness throughout the premises. The Table will be found to be abundantly supplied with viands of unrivalled excellence, and the Culinary Department is under the immediate supervision of the Proprietor.

The Wines, Liquors, and Beer are of the very best description, supplied from the most celebrated houses in the London and Continental Markets. The Proprietor confidently recommends this Establishment to the patronage of Travellers and Residents, all of whom may be accommodated with the comforts of a home at moderate charges.

The Hotel is pleasantly situated, and within five minutes of the Railway Station and the Apollo Bunder.

PESTONJEE BAPOOJEE, Proprietor.

GREAT EASTERN HOTEL. WINE & GENERAL PURVEYING COMPANY (Ld). ALLAHABAD BRANCH.

HOTEL DEPARTMENT ONLY.

ALLAHABAD having now become an important city, to meet its growing requirements, the Company has, at considerable expense, enlarged and improved their Hotel by the addition of an upper storey. From its central position, and close proximity to the Railway Station, the Hotel offers to Travellers, wishing to break their journey, a comfortable and quiet resting-place, with Refreshments of the very best.

The Hotel is on the Queen's Road, Allahabad, and within an easy walk of the Cantonments from the Terminus. It is fitted up and furnished in the most complete manner, and suited both for Families and Single Gentlemen ; but the upper rooms are more especially adapted for Families, as they can be occupied one, two, or three, en suite, with capital Bath Rooms attached. These Rooms are also, without exception, the coolest and most comfortable in the station.

The Wines, Spirits, and Beer are selected from the Company's stock in Calcutta, and fresh supplies are sent monthly, thus ensuring to visitors the best and most unexceptionable articles of the kind to be procured in the North-Western Provinces.

A first-class state Billiard Table is provided for the use of the Residents, and for the amusement during the short interval of Gentlemen passing through. The room is detached, and at some distance from the main building.

Terms—STRICTLY CASH.

NOTICES.

BILLIARDS! BILLIARDS!! BILLIARDS!!! JEEVUNJEE'S EXCHANGE.

JEEVUNJEE and Co. beg to inform the PUBLIC, this Establishment has been thoroughly renovated, the BILLIARD DEPARTMENT, consisting of three of Thurston's best Billiard Tables, are in charge of Mr. Dennis.

The Tiffin and Refreshment Department has also been made more replete, and will have the benefit of Mr. Dennis' superintendence.

JEEVUNJEE & Co.

THE CHOWK HOTEL, MATHERAN.

JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel in former seasons, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on Matheran Hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very extensive and pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

JEEWANJEE & Co.

TO CONTRACTORS and BUILDERS.—The undersigned are prepared to SAW TIMBER by STEAM MACHINERY for persons desirous of converting their own logs. For particulars as to rates of sawing apply to Mr. A. McKENZIE, at the Saw Mill, Tank Bunder.

6th April 1871. W. NICOL & Co.

MESSRS. BULL and COMPANY, GENERAL MERCHANTS, CORNER OF MEDOW AND HUMMUM STREET, BOMBAY.

WE beg to call the attention of Messes, Clubs, Residents of Bombay and Mofussil, to the undermentioned Stores, which cannot be surpassed at their respective quotations.

HAM, BACON, and CHEESE,

Received Overland.	Cash. Rs. a.	Credit. Rs. a.
Ham, Bacon, and Cheese, per lb. ...	... 0 14	1 0
Bath Chops and Tongues, ditto ...	... 0 14	1 0

PRESERVED MEATS—

Crosse and Blackwell, and D. Hogarth's Beef à la Mode, in 1 lb. tins, per lb...	... 0 10	0 12
Do Roast ditto ditto ...	... 0 10	0 12
Do & Vegetable ditto ditto ...	... 0 10	0 12
Do Corned ditto ditto ...	... 0 10	0 12
Mutton, Roast ditto ditto ...	... 0 10	0 12
Lamb and Peas ditto ditto ...	... 0 14	1 0
Mutton and Vegetable, in 1 lb. tins, per lb...	... 0 10	0 12
Do Scotch Haggis ditto ditto ...	... 0 12	0 14
Veal Stewed with Vegetable ditto ditto ...	... 0 12	0 14
Do Do Green Peas ditto ditto ...	... 0 12	0 14
Do boiled with Vegetable ditto ditto ...	... 0 12	0 14
Calf's Head with Bacon ditto ditto ...	... 1 0	1 2

PIES—

Veal and Ham Pie	... 1 0	1 4
Pork Pie	... 1 0	1 8
Yorkshire Game Pie	... 1 4	1 8

GAME and POULTRY—

Fowl, Boiled and Roast	... 1 2	1 4
Duck and Green Peas	... 1 2	1 4
Rump Steaks	... 1 0	1 4
Partridge, Roast	... 2 4	2 8
Grouse, Roast	... 2 12	3 0
Hare, Jugged, Roast and Stewed ...	... 0 14	1 0

POTTED MEATS and FISH—

Potted Beef	... each	0 10 0 12
Do Ham		
Do Tongue		
Do Meat, (Strasburg Paste)		
Yarmouth Bloater Paste		
Anchovy Paste		
Potted Game		
Do Salmon	each	0 12 0 14
Do Ham and Chicken		
Shrimp Paste		
Pate de Diable		

TART FRUITS—

Cranberries, Gooseberries, and Rhubarb, each	0 8	0 10
Apple, Currrant, Cherry, Plum, Damson, Greengage, Raspberry, Red Currant, and Black Currant, each	... 0 10	0 12

SAUCES—

Cold Meat, Windsor, General, and Lord Mayor ... ... in ½ pints...	0 8	0 10
Do do do pints...	0 12	0 14
City of London, Beef-steak, Gloucester, Harvey, John Bull, Tomato, Wellington ... } ½ pints	0 8	0 10
pints	1 0	1 4
King of Oude's Sauce, in ½ pints ...	0 12	0 14
Essence of Anchovies	1 6	1 10
Lea and Perrins' Sauce ... ... ½ pints	0 10	0 12

VINEGAR, MUSTARD, and SALT—

Vinegar, White Wine (Cross and Blackwell's), in quarts ... ... pints...	0 8	0 10
Do Chili and Tarragon, in pints ...	0 12	0 14
Mustard, best Durham, in ½ lb bottles	0 8	0 10
Do do do in 1 lb do ...	0 14	1 0
Salt, best Cable, in jars	0 4	0 6

DRY FRUITS—

Almonds and Raisins	2 4	2 0
Muscatel Raisins	2 0	2 4
Pr

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

THURSDAY AFTERNOON.

INQUIRY for Land shares and New Bank of Bombay, new issue. Press and Spinn ing shares firm.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number of Shares.	Nomi. value/ pers/h.	Paid up.	Last divi- dend.	Names.	Cash Rates per Share.
	Rs.	p. a.			
120,000	100	all	3 p.ct.	Agra Bank	95
22,000	1,000	all	5 p.ct.	Bank of Bengal	1,375
10,000	500	all	5 p.ct.	Ditto of Bombay New	620
1,000	500	100	5 do.	Ditto 2nd Res. Issue	178‡
3,500	1,000	all	7 p.ct.	Ditto of Madras	1,380
3,000	250	all	3 p.ct.	Chartered Mercantile Bk of I. L. & China	250 par.
6,000	375	all	12 p.ct.	Hong. & Shanghai Bank	360 ml.
4,000	200	all	nil	Chartered Bk. of I. & C.	150
37,500	250	125	5 p.ct.	National Bank of India	103
1,000	250	all	12 do.	Oriental Bank	460

LAND COMPANIES.

4,000	3,000	all	Rs 75	Colaba Land Co	1,685 to 90
2,000	150	all		Evans Land & Pier Co. Ld	162
750	2,000	2,000	Nil	Mazagon Land	1,015
4,000	2,000	1,488	Nil	Fort Canning	315

RAILWAY COMPANIES.

—	£20	£18	p.c.	G. I. P. Railway Consolidated Stock
—	£20	£19	12.5	do. Do. New £20 shares
—	£20	£[illegible]	7	do. Do.
—	£100	£96	6	do. B. B. & C. L. Railway Co.
—	£10	£8	6.5	do. Do. New Shares

240	
126	
1,100	
200	

SPINNING AND WEAVING COMPANIES

400	2,000	1,700	50	Albert Mills Co	1,450
500	2,500	all	200	Alliance Spinning	2,240
100	5,500	all		Bombay	3,000 div
350	1,000	all	45*	Bombay United	925 ex-
1000	150	all	...	Broach Mills	295
800	5,000	all	...	Dhurumsey Spinning	2,450
750	2,000	all	75	p.a Great Eastern	1,285
2,500	1,000	all	80	p.a Manekji Petit's	1,135
800	2,500	all	80	p.a Oriental	2,625
600	2,500	2,400	...	Royal	2,100

*Per share for the half-year.

PRESS COMPANIES.

150	5,000	2,850	225	p.c. Akbar Cotton Press Co.	2,275
200	2,000	1,400	75	do. Albert Co. Kurrachee	775
250	1,500	550	Nil.	Alexandra Press Co.	450
150	12,000	11,900	200	do. Apollo Press Co.	7,000
200	2,000	1,250	do.	Bombay Press Co.	2,250
200	500	all	60	do. New	383
500	1,000	all	450	do. Colaba Press Co.	5,000
350	1,000	all	350	do. East India Press Co.	5,500
150	4,500	all	300	do. Fort Press Co.	9,800
300	1,000	1,800	...	do. Framjee Cowasji Press	900
200	1,000	all	Nil.	do. Hydraulic Press Co.	2,500
2,500	5,000	1,500	75	p.c. Imperial Press Co.	1,250
200	1,000	1,000	100	p.c. Kurrachee Press Co.	875
2,000	400	350	30	p.c. Mofus. Press & Co.	460
1,000	1,500	all	350	do. Prince of Wales Press	2,350
250	1,000	750	Nil.	do. Victoria Press, Madras	950
150	1,000	all	Nil.	do. Framerelly Press Co.	1,000
400	1,500	...	...	do. Carwar Company	700

MISCELLANEOUS.

—	2,500	1,500	75 p.c.	Bombay Burmah Trading Corporation	800
1,000	50	all	5 p.c.	Mechanics Dry'gs Co	30
500	2,000	300	21 p.c.	Kurrachee Landing and Shipping Company	170
2,000	500	all	25 p.c.	Treacher & Co.	400

BANKS IN LIQUIDATION.

		Date of L'dation.		
500	75	Jan. '65	Bank of Bombay	29
95	19	...	Do. China	1
2250	2	Mar. '66	Central Bank	1
...	...	...	East India Bank	1
200	13	Feb. '67	Indian Peninsula	
200	68	May '	Royal Bank	

COMPANIES IN LIQUIDATION.

—	9,200	2,375	Nov. '66	Back Bay Co.	75
1,500	7,440	...		B'bay & Bengal S. S.	10

EXCHANGE.

On	Terms.	date
London	At sight	1s. 10d.
London Banks	6 months'sight.	1s. 10d.
Do. Credits	6 Do. do.	1s. 11d.
Do. Documents.	6 Do. do.	1s. 11d.
Calcutta	At sight	Par
Do.	30 days'sight	99‡
Do.	60 days'sight	99‡
Madras	At sight	Par
Do.	30 days' sight	99‡
China	60 Do. do	226

PRICES OF BULLION, &c.

Sovereigns, each	Rs.	10-8
Bank of England Notes	,,	10-1
Carolus	,,	290
Mexican Dollars	,,	220
Five-Franc Pieces	,,	203
Bar Silver	,,	10-1
Gold Leaf	,,	15-1
Bar Gold 16oz. English	,,	16
Australian Gold	,,	19

BANK OF BOMBAY.

Government Securities	4 per cent
Mercantile Bills	6 ,,

GOVERNMENT SECURITIES.

Five-and-a-half per cent	114
Five per cent	106‡
Four per cent	98‡
Four & half per cent. (Public Works Loan)	106‡
Five per cent Debenture Loan 1866-87	103
15 years' Debenture Loans	102‡
10 years' do. do.	103
5 years' do. do.	103
Six per cent. Municipal Loan House Rate.	113
Do. Do. Market Rate	113

MILITARY.

ARRIVALS.—APRIL 7.

Putey, Lieutenant Colonel, 56th Regiment, on duty, from England.
Clutterbuck, Major, 56th Regiment, on duty, from England.
Hill, Major, 56th Regiment, on duty, from England.
White, Major, 56th Regiment, on duty, from England.
Turner, Captain, 56th Regiment, on duty, from England.
Greenland, Captain, 56th Regiment, on duty, from England.
Bell, Captain, 56th Regiment, on duty, from England.
Fleming, Captain, 56th Regiment, on duty, from England.
McMottier, Captain, 56th Regiment, on duty, from England.
Wood, Lieutenant, 56th Regiment, on duty, from England.
Jones, Lieutenant, 56th Regiment, on duty, from England.
Campbell, Lieutenant, 56th Regiment, on duty, from England.
Walmsley, Lieutenant, 56th Regiment, on duty, from England.
Sence, Lieutenant, 56th Regiment, on duty, from England.
Knox, Lieutenant, 56th Regiment, on duty, from England.
Ford, Lieutenant, 56th Regiment, on duty, from England.
De la Voye, Lieutenant, 56th Regiment, on duty, from England.
Du Vernet, Lieutenant, 56th Regiment, on duty, from England.
Capel, Ensign, 56th Regiment, on duty, from England.
Deane-Drake, Ensign, 56th Regiment, on duty, from England.
Ricketts, Ensign, 56th Regiment, on duty, from England.
Blest, Ensign, 56th Regiment, on duty, from England.
Bernard, Paymaster, 56th Regiment, on duty, from England.
Leckie, Adjutant, 56th Regiment, on duty, from England.
Leech, Quarter Master, 56th Regiment, on duty, from England.
Oakes, Surgeon, 56th Regiment, on duty, from England.
Ashton, Assistant Surgeon, 56th Regiment, on duty, from England.
Howard, Captain, 18th Hussars, to join, from England.
Taylor, Captain, 21st Hussars, to join, from England.
Hardinge, 2nd Captain, R A, to join, from England.
Hassard, Lieutenant, R A, to join, from England.
Kelly, Captain, 1-2nd Regiment, to join, from England.
Whittle, Ensign, 1-2nd Regiment, to join, from England.
Morray, Ensign, 1-11th Regiment, to join, from England.
Temple, Ensign, 2-21st Regiment, to join, from England.
Caldwell, Captain, 2-24th Regiment, to join, from England.
Martin, Surgeon, 41st Regiment, to join, from England.
Kennedy, Ensign, 41st Regiment, to join, from England.
Carew, Assistant Surgeon, 45th Regiment, to join, from England.
Mouey-Kyrle, Ensign, 55th Regiment, to join, from England.
Barton, Captain, 3-60th Regiment, to join, from England.
Welchman, Ensign, 76th Regiment, to join, from England.
Jones, Ensign, 80th Regiment, to join, from England.
Sewell, Major, 105th Regiment, to join, from England.
Durell, Rev. Royal Navy, to join, from England.
Mackenzie, Captain, 3rd Cavalry, on furlough, from Jhelum.
Walter, Lieut, Bengal Staff Corps, on furlough, from Alipore

DEPARTURES.—APRIL 7.

Barron, Captain, Bengal Staff Corps, to rejoin, to Murree, Punjab.
Watling, Assistant Surgeon, 40th Foot, on leave, to Sattara.
Watling, Lieutenant, 23rd N L I, on leave, to Poona.

The following officers will leave to-day for England :—]
Minchin, Major, Madras Staff Corps, on furlough.
Forster, Lieutenant, 63th Rifles, on leave.
Bagot, Lieutenant, 63th Rifles, on leave.
Fortescue, Captain, 3rd Rifles, on furlough.
Arbuthnot, Captain, late 4th European Cavalry, on furlough.
Heffernan, Surgeon, Madras Medical Department, on furlough.
Walter, Lieutenant, Bengal Staff Corps, on furlough.

BOMBAY ARMY ORDERS.

BY HIS EXCELLENCY THE COMMANDER-IN-CHIEF.
Adjutant General's Office, Head Quarters,
Poona, 5th April 1871.

The undermentioned medical officers are appointed to do duty with the troops proceeding to England in H. M.'s Indian Troopship Euphrates on the 10th instant :—
Staff Surgeon N. Fiolliott.
Staff Assistant Surgeon W. K. Stewart.
Staff Assistant Surgeon D C. Heather.

Captain W. L. Beattie, 66th Foot, has qualified as a surveyor.

The undermentioned officers have leave of absence :—
3rd Regiment Lt. Cavalry.—Colonel J. C. Graves, C. B., from 1st to 30th April 1871, in extension, to remain at Bombay, on medical certificate.

Captain J. F. Willoughby, 3rd Squadron Officer, from date of departure to 4th April 1871, to Bombay, on medical certificate, preparatory to obtaining a final certificate to Europe.

Staff Corps—Captain A. Poole, for 30 days, from date of departure, to Bombay, preparatory to obtaining a final certificate to Europe.

Lieutenant A. Wood, Adjutant 27th Regiment N. L. I., from 19th March to 2nd April 1871, to Kurrachee, on medical certificate.

NORTH-WESTERN PROVINCES ORDERS.

(*Government Gazette, N. W. Provinces*, Apr. 22.)

The Hon. Alexander Ross, Puisne Judge of the High Court of Judicature, for the North-Western Provinces, six months' furlough, together with the usual subsidiary leave, from the 22nd April.

Major Frederick William Dunbar, District Superintendent of Police, Meerut, subsidiary leave of absence not exceeding thirty days, to enable him to reach the port of embarkation.

Mr. Henry Stewart Reid, officiating Senior Member of the Board of Revenue, North-Western Provinces, Allahabad, three months' privilege leave of absence, from the 10th April.

Mr. George Butt, Assistant Settlement Officer, Shahjehanpore, privilege leave for two months, from 15th April.

Assistant Surgeon George Gilbert McLaren, officiating Civil Surgeon of Dehra Doon, to be Superintendent and Medical Officer of the Jail at Dehra Doon.

Mr. Gilbert Poklington Money to officiate as Civil and Sessions Judge of Meerut.

Mr. William Wigram Clifford, Assistant District Superintendent of Police, 2nd grade, to officiate as District Superintendent, 5th grade, and to be posted to Humeerpore during the absence on deputation of Major the Hon'ble William Murray Fraser, or until further orders.

Lieutenant G. T. Maitland, Executive Engineer, to be a local Agent at Agra, vice Lieutenant-Colonel Sir E. Leeds, Bart.

Baboo Balkrishna Acharya, M.A., to officiate as Professor of Literature in the Benares College, during the absence on deputation of Mr. William Henry Wright, B.A., or until further orders.

Mr. Frederick Henvey, officiating Junior Secretary to Government, North-Western Provinces, to be placed on special duty for the purpose of writing a report on the Famine of 1868-70, with effect from 1st April, 1871.

Mr. John Hellings Lloyd to officiate as Junior Secretary to Government, North-Western Provinces, during the absence of Mr. F. Henvey, or till further orders.

Mr. Charles James Lyall, Assistant Magistrate and Collector, Allahabad, to officiate as Under-Secretary to Government, North-Western Provinces vice Mr. J. H Lloyd.

Major the Hon'ble William Murray Fraser, District Superintendent of Police, Humeerpore, is transferred to Meerut during the absence on leave of Major Frederick William Dunbar, or until further orders.

Mr. James Simon Mackintosh, Assistant Magistrate and Collector, Ghazeepore, in the same capacity to Allahabad.

SHIPPING.

DAILY FREIGHT REPORT—7TH APRIL.

London...	Cotton	£3 0s. 0d.	p. ton.
	Cases	£3 0s. 0d.	,,
	Seeds	£2 5s. 0d to £2 10s. 0d,	,,
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d.	,,
	Wooden Ships	£2 8s. 0d.	,,
	Myrabolans & Coir bdls	£1 5s. 0d.	,,
	Seeds	£1 10s. 0d.	,,
Harve...	Cotton	£3 0s. 0d.	
	Cloths		
Overland	Steamers	£4 0s. 0d.	
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.	
China ...	Steamer Cotton	Rs. 10 per bale.	
	Opium	Rs. 25 to 30 per chest	
	Sailing Ships	Rs. 3 per bale	
Calcutta ...Salt		Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		8 annas to 10 p. bag nominal.	

ARRIVAL.

April	Vessel.	Commander.	From
7	Phlox (s)	Baker	Goa, April 5.

DEPARTURES.

April	Vessel.	Commander.	Destination.
7	Berbice	Latto	Calcutta.
	Sarah Watson	Waterman	Falmouth.
	Tyrol	Owens	Cochin.
	Kowsar Roodbar	Nee-da	Colombo.
	Edward	Poulson	Cochin.
	Hindostan (s)	Roskell	Aden and Suez.

MADRAS.

ARRIVAL.

Mar.
4 Bengale ..... Pondicherry.

DEPARTURE.

4 Theophane ..... Calcutta.

VESSELS IN BOMBAY HARBOUR.

FOR LONDON.

1745 The Tweed, Stuart—Sir C. Forbes & Co.

FOR HAVRE AND LONDON.

1302 Varuna, Clare—W. Nicol & Co.

FOR LIVERPOOL.

1080 Americana, France.
993 Antrim, O'Neill—H. B. Touche & Co.
1337 Baron Macaulay, Cunningham—Lawrence & Co.
1627 Bonnie Dundee, Connor—H. B. Touche & Co.
2080 Calcutta, Maxwell—Wallace & Co.
1264 Challenge, Craigie—W. Nicol & Co.
1594 Euxine, Harrington—Bates & Co.
1165 Gattineau, Cumming—Ritchie, Steuart & Co.
1118 Helen Scott, Gribble—Coupland & Co.
1495 Jeypoor, McMillan—W. Nicol & Co.
1279 Kirkwood—Wallace & Co.
878 Lord Ashburton, Adey—Lyon & Co.
1180 Oberon, Towill—W. Nicol & Co.
1184 Ophelia, Strickland—W. Nicol & Co.
1166 Rialto, Babot—Ritchie, Steuart & Co.
1191 Robert Kerr, Hunter—Lawrence & Co.
1152 Romania, Thomas—Rennie, Scovell & Co.
1033 Sam Mendel, Murdoch—Scott & Willcox.
1278 Tennyson, Hawkins—M. Nesserwanjee & Co.
1219 Tethys, Evans—E. Bates & Co.
1193 Thunderbolt, Goldsworthy—Scott & Wilcox.
1225 Western Belle, Smith—M. Nesserwanjee & Co.
1434 Westminster, Grose—H. Bomanjee Touche & Co.

FOR CALCUTTA.

1393 British Commodore, Quine—Ritchie, Steuart & Co.
990 City of Brussels, Campbell—W. Nicol & Co.
1173 Evelyn, Bosg—Volkart Brothers.
1164 Robinson Crusoe, McLeod—Finlay, Scott & Co.

FOR FALMOUTH FOR ORDERS.

497 Esk, Evans—Lawrence & Co.
838 Lepanto, Candy—Sir Charles Forbes & Co.
786 Norwood, Turner—W. Nicol & Co.

FOR NEW YORK.

949 Eddystone, Peterson—Farnham & Co.

FOR HONGKONG.

550 Constance, Schroot.

FOR BREMEN.

980 Baringa, Williams—Rennie, Scovell & Co.
982 Princess Somawutty, Bake—Sir C. Forbes & Co.

FOR HULL.

1148 White Jacket, Johnson—Nanabhoy and Sorabjee.

FOR COLOMBO.

372 Derwent, Dunn—W. Nicol & Co.
442 May Queen, Ross—W. Nicol & Co.

FOR COCHIN TO LONDON.

468 Anazi, Hillman—W. Nicol & Co.
322 Hopeful, Stephenson—Ewart, Latham & Co.
982 Nada (s), Winckler.

FOR COCHIN.

383 Eddystone, Wood.

FOR CALLAO.

776 Blackwater, Lewis—Owen & Okell.

FOR ANTWERP.

482 Caldew, Clarkson—Volkart Brothers.

FOR NEW YORK VIA ALLEPY.

1019 Princess Dagmar, Lewis—Scott & Wilcox.

NOT FIXED.

WOODEN SHIPS.

725 Nimrod, Pearse—Blay & Mackintosh.
987 Red Cross, Young—Ritchie, Steuart & Co.

IRON SHIPS.

935 Andaman, Collin—Lyon & Co.
1339 Hyderabad, Holmewood—W. Nicol & Co.

FOREIGN SHIPS.

1538 Europe, Duhalles.

STEAMERS.

OVERLAND ROUTE.

1746 Hindostan (s), Roskell—Mails 8th April.
2578 Surat (s)—Mails 15th April.

FOR HAVRE AND LONDON VIA CANAL.

1442 Durham (s), French—Ritchie, Steuart & Co.

FOR LIVERPOOL VIA SUEZ CANAL.

1617 Atalanta (s), Hyde—W. & A. Graham & Co.
1150 Cartago Nova (s), Reed.
1138 Orchis (s), Crawford—Rennie, Scovell & Co.

FOR HONGKONG.

1754 Orissa (s), Tomlin—P. & O. Company.

KURRACHEE TO HONGKONG.

891 Gunga (s), Child—Hajee Zynell Abadin.

COUNTRY TRADERS.

345 Abdool, R. Hydros.
560 Futtel Mann, Nacoda—Dunraz Versondas.
360 Futtel Manon, Nacoda—Saik M. Latiff.
363 Faize Allum, Keen—Abdool Khaluk.
535 Kate Swanton, Nacoda—Shaik B. Allum.
156 Kooda Bux—Peermanund Martha.
182 Letchmy Persad, Nacoda.
354 Migrator, Hopper. (For sale.)
190 T. M. Rohomany, Nacoda—H. Rahimtoola B.

FOR HONGKONG.

938 St. Bernard, MacDermott—Ruttonjee Eduljee.

ROYAL NAVY AND BOMBAY MARINE.

Abyssinia, Leigh—(Harbour Defence.)
Dagmar, Ensor—Steam Tug.
Earl Canning—
Magdala, Jarvis—(Harbour Defence.)
Manora, Ensor—
May Frere.—Yacht.
Sir John Lawrence—
Teazer, Blomfield—R.N.

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FOR 1871-2.

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DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

OTHER PRESIDENCIES.

BIRTHS.

DE WET—March 27th, at Rangoon, British Burmah, the wife of Mr J F Douglas de Wet, Government Advocate, of a daughter.
STRONG—March 30th, at Seaforte, the wife of Captain Dawsonne M Strong, 10th Bengal Lancers, of a daughter.

DEATHS.

ELLISON—March 31st, at Calcutta, of dental diarrhœa, Daniel Carlyle, infant son of Mr. and Mrs. James Ellison, aged 8 months and 5 days.
GOODALL—April 2nd, at Madras, Emma Grace, the beloved wife of Mr. Francis Goodall, aged 29 years 4 months and 28 days.
HICKEY—April 2nd, at Cawnpore, Kathleen Winifred, child of the Rev R W Hickey and Annie Maria, his wife.
PIMM—April 3rd, at Howrah, Mrs E Pimm, wife of Mr J Pimm, Railway Hotel, Howrah.

NOTICE.

All CHEQUES, MONEY ORDERS, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department." *Bombay Gazette* Office, Bombay.

The Bombay Gazette.

SATURDAY, APRIL 8, 1871.

HIS EXCELLENCY THE VICEROY has delivered an admirable essay in vindication of his Government and his policy, from which it appears that both are pre-eminently excellent and sagacious ; that he has been perfectly right and every one else perfectly wrong ; and that Sir Richard Temple is the Good Man struggling with Adversity, and, aided by the Viceroy, triumphant over all his opponents. If he is not beloved by people who ought to comprehend him, if he is *l'homme incompris* of the Government, so much the worse for "cowardly" folks who do not know an able and trustworthy public servant when they see him. But the consolation of Sir Richard is that the Viceroy knows him to be a great man, and he knows himself to be a great man ; hence the opinions of others "pass by him as the idle wind which he regards not." Altogether this is a very satisfactory state of things—those, who do not believe in Sir Richard as the Viceroy does, have the satisfaction of what is called "abusing" him ; and Sir Richard and the Viceroy have the satisfaction of doing what they please and regarding the abuse with contempt. Lord Mayo says it is "cowardly" to assail Sir Richard Temple—on the principle, we suppose, that it is paltry to attack and criticise a little man. There is a good deal of truth in that, and henceforth Lord Mayo, who is not a little man, cannot complain if he is held himself responsible for everything done by the Government of India. Unfortunately, Sir Richard represents the Financial Department, and we must speak of him ministerially sometimes ; but let it be understood that when for convenience we refer to Sir Richard, we only use another name for that of Lord Mayo.

With the Viceroy's vindication of the measures taken in 1869 we entirely agree. The effort made in September of that year was frank, courageous and wise. It redounds to the credit of Lord Mayo, Mr. John Strachey, and every member of the executive who took part in the work. Nor was it only frank, courageous, wise —it was effective. The business taken in hand was actually done. But how came it to be necessary ? Why was it not done in March 1869 ? It became necessary because the Government of Lord Lawrence had nourished expenditure regardless of means ; it was not done in March 1869 because the *alter ego* of Lord Mayo did not know what he was about. Who did it ? The good man struggling with adversity ? The Minister who is the superior of the Gladstones and Peels ? No. The honourable gentleman whom it is cowardly to assail had nothing whatever to do with the discovery of his own blunders—perhaps they would not have been discovered had he not gone home—he had nothing to do with the efforts of which Lord Mayo is so proud, and rightly proud. It will ever be a feather in his Lordship's cap that he discovered the kutchra character of the whole budget presented in March, and worked so hard and well in October to remedy gigantic blunders. It is chivalrous of the Viceroy to defend his colleague *à outrance*, and call those who have dared to criticise the honourable gentleman "cowardly" ; but if it was cowardly to criticise him, what was it to patch his crazy budget ? Which is the severer censure—the words of men smarting under taxation, or the deeds of men who had to tax and cut down in order that the bad work of Sir Richard Temple might be repaired ? We are just as much interested in the welfare of India, regarded as part of the British Empire, as Lord Mayo or any other Governor-General ; and it is no more cowardly in us to assail him or his honourable friend, than it was cowardly in him to cut up root and branch his honourable friend's fallacious budget.

Having done, and done effectually, the hard work which fell to his share in 1869, Lord Mayo comes to 1870-71—and here the work of defence is more difficult. Let it be understood that we give Lord Mayo every credit he would claim, and more than he would claim, for his objects and intention. His object was a surplus ; his intention, to avoid the discredit of deficits. If he thought it right, as of course he did, to wring out of us that ever-odious income-tax, it was in his power, perhaps it was his duty, to impose it. But it was his duty on the assumption that he actually wanted the money he took from us. The statements—we must not speak of accounts or estimates, it has been ordained that the first are accurate and the second correct—the statements, then, of the Minister above criticism, led to the belief that with the confiscatory income-tax there would be a small surplus, without it a big deficit. What is the upshot—that there is a surplus of nearly a million ! The Financial Statement of 1870 was only in degree less untrustworthy than the statement of 1869, and it is now as plain as a pikestaff that the taxation of 1870-71, let Lord Mayo say what he pleases, *was* unnecessarily severe. On only one ground could it have been justified—on the ground that the Government held it wise to have in 1871 a large surplus ; but if that was their policy they should have had the candour to state it openly, and have said, We intend to fine you all round in order that our finances may be lifted as high and dry above the slough of deficit as Sir Richard Temple has been suspended by Lord Mayo above criticism. That a large surplus in 1871, a good "fresh start," was the policy of the Government in 1870, we took the liberty of suspecting, but Lord Mayo positively says, "We did nothing of the kind ; we made the best estimates we could." That is amply sufficient evidence of unnecessary taxation, for Lord Mayo's justification of the low opium estimate was not worth the breath which uttered it ; and as to Sir Rutherford Alcock —his opium treaty ought to have opened the eyes of everybody to the value of his opium estimates. In 1870, the Government of India stood in the enviable position of having gallantly encountered and overcome financial danger, the fruit of preceding blunders. If they had continued the policy of October '69, if they had reduced a little more and fixed the income-tax at one per cent., their measures would have been defensible and wise. But Lord Mayo and Sir Richard Temple desired, apparently, to hit the Europeans and the well-to-do, and they clapped on remorselessly the slashing 3½. It was not necessary ; it was severe, in many cases confiscatory ; but it has answered the purpose ; and Lord Mayo, ignoring the heavy cloud of discontent, rejoices that he has got a brimming treasury, "the one thing needful," although he has roused the indignation of his own countrymen, and filled the natives, if not with terror, at least with distrust. Sir Richard Temple is above criticism ; he has, by dint of the income-tax, attained *nirvana*—in Government House—or we should remark that the evils we had to endure in 1870-71 fell upon us with his return ; that he came back to the ark, but that he did not bring the olive leaf—he brought the 3½ income-tax. All these things are bygones now—at least until the next breakdown ; but when Lord Mayo tells us what the historian will say in his glorification, we are entitled to recall the past, the wounds of which are yet open, and to express a hope that the historian will temper Lord Mayo's account of the truths *he* sees, with a few of the bitter truths he does not see. Let him remind posterity that a native ruler could have done it just as well, and would have done it by a similar process. There are people who have money ; let us send our peons after them to take something from them ! It is not exalted, but it is effective finance. Lord Mayo has got, and a Peishwa would have got, a surplus by this rough-and-ready method. It is very ancient, too—the oldest form of finance known, and perhaps dear, on that account, to one of the Conservatives who was a thick-and-thin supporter of Mr. Disraeli in 1867 as well as in 1866. Let not the historian, either, forget to add to the account of the years 1869-71—which Lord Mayo, sitting in judgment on himself, has dictated to the said historian—a just narrative of the so-called decentralization scheme, and tell how it forced the subordinate Governments to adopt the pet idea of the historian by anticipation and Viceroy of India—Increased Taxation. When these and a few other items are blended with Lord Mayo's history of his own times, perhaps that brief work will approximate towards accuracy.

In the meanwhile we may just say that the measure which his Excellency has meted out to Mr. Inglis will effectually stop the mouths of all but the most courageous members of Council. Mr. Inglis is virtually to be put on his trial and made to prove his words, because he had the temerity to say that the income-tax was productive of oppression and demoralization ! —words that may be, and probably are, incapable of proof on the categorical, almost legal, method adopted by the Viceroy ; and we feel sure that if his Excellency insists on chapter and verse for all the results of observation and judgment that are unfavourable to his rule, members of Council, however eloquent in support of Government, must be mutes in opposition. The Viceroy says he has taken this course to show that the Government will never turn a deaf ear to representations of oppression and evils connected with the administration of revenue. We are bound to believe him. But if he shows it frequently in this fashion, people will believe that the object is to quash opposition, and not to eradicate oppression. We do not believe Lord Mayo intended anything of the sort. But the effect will be the same nevertheless, and, with rare exceptions, opposition to the Viceregal policy will be confined to members who do not dread the effects of Viceregal displeasure. Perhaps the historian will not forget that little incident. Which of the Mayos was it—Lord Mayo the Viceroy, or Sir Richard Mayo, Finance Member, or are they two single gentlemen rolled into one ?—that suggested the adoption of this plausible-looking bit of disinterestedness ?

WE understand that His Excellency the Governor is about to start for Kattywar. Having disposed of the lions of the budget, he will contend with those of the Geer.

MR. PAT. CARNEGY has been appointed Officiating Commissioner of the Roy Bareilly Division.

MR. HERBERT COWELL, Tagore Law Professor of the University of Calcutta, is to succeed Mr. J. Pitt-Kennedy as Secretary to the Bengal Legislative Council.

THE HON. MR. SEWARD returned to Allahabad last Wednesday evening and was to be the guest of His Honor the Lieutenant-Governor during his stay in the station.

MR. ATKINSON, C. S., has been appointed to compile a Gazetteer for the North-West Provinces, and the completion of this work is promised under two years.

CAPTAIN H. S. JARRETT, the Officiating Secretary to the Board of Examiners at Calcutta, has been presented with a gold medal of merit in consideration of his having taken the Degree of Honor in Urdu.

MR. FREDERICK HENVEY, Officiating Junior Secretary to Government, North-Western Provinces, has been placed on special duty for the purpose of writing a report on the Famine of 1868-70, with effect from 1st April 1871.

THE steamer Scotland, homeward bound, with about seventy passengers, has gone aground in the river Hooghly off Aora. A tug was sent to her assistance, and it was hoped the steamer would not be seriously delayed.

THE D. P. W. prosecutions in Tinnevelly have resulted in the conviction of Mr. Colquhoun, sub-engineer, and V. Ragavacharry, contractor. Sentence has, however, been deferred, until another case against the same prisoners is determined.

THE "Indian Daily News" hears from Tirhoot that the indigo prospects are unusually good. The seed supplied by European firms has shown the importance of skilful selection, and has come up with great regularity and strength.

WE regret to learn of the death at Poona, on Tuesday last, of Captain R. H. James, Her Majesty's 83rd Regiment. He was buried with military honours on Wednesday morning. Captain James had been for some time suffering from gout, and had been absent on sick leave.

CALCUTTA is pleased at having had a storm. It came on at about half-past six on Monday evening, and abated somewhat towards nine, but did not cease altogether until the night was far advanced. The torrents of rain which came down supplied a want that had been very much felt, and would it was hoped have the effect of giving another cool day or two.

IT was announced some time ago that the appointment of Inspector General of Military Works would, on Colonel Crommelin's departure, be abolished. The "Pioneer" regrets to say that this measure of economy is by no means finally decided on. Should the office be retained, it is probable that Colonel Hutchinson will succeed Colonel Crommelin, and that Colonel A. Fraser, C.B., will go to Allahabad from Rangoon.

THE "Madras Times" understands that a rumour is current to the effect that General M'Cleverty will not return to this presidency ; his appointment being spoken of as likely to be abolished within the next few months. "We can not," adds our contemporary, "discover any authority for this statement, and simply give the rumour at what it is worth.

VICEREGAL LEGISLATIVE COUNCIL.

FRIDAY, MARCH 31.

(CONTINUED FROM YESTERDAY'S "GAZETTE.")

HIS EXCELLENCY THE VICEROY spoke as follows:—

As this is the last stage of this bill, and as I have not yet had an opportunity of making any remarks in Council as to the measures which, during a considerable period the Government have thought it necessary to take to improve the financial position of the Empire, I wish, in the first place, to recall to mind, as briefly as possible, the state of things which has occasioned the necessity for these measures, to endeavour to explain what their effects have been, and also to shadow forth so far as I can what I think ought to be the future policy of the Government.

I can assure the Council that to myself and to my colleagues, the period of the last two years has been one of the greatest anxiety. During that time unusual, and perhaps what may be termed severe, measures have been undertaken; but I shall be able to show that the circumstances of the case rendered those measures inevitable, and that the result has been all that was anticipated.

In making this statement, I fear that I shall be obliged to mention many facts and circumstances which are well-known, and have often been referred to in Council. But on the last occasion on which the financial measures of the Government can be discussed during the present year, it will not be out of place to bring back many of them to recollections, for I wish most earnestly to press them upon public attention.

In September 1869, eighteen months ago, after a long and anxious consideration of the financial position of the Empire, we felt it to be our duty to inform the Secretary of State that we were about to take an unusual and an almost unprecedented course.

We informed His Grace that the actuals of 1868-69, which were then brought to our notice, would show a deficit of nearly two millions and a quarter, the budget estimate delivered in March 1868 having anticipated a surplus of a quarter of a million.

We said that, on further investigation, we believed that if the then state of things were allowed to continue, the deficit for 1869-70 could not be less than £1,700,000, the estimate made in March 1869 being for a surplus of £50,000.

We said that an accumulated deficit of nearly six millions had occurred in the three previous years, and that if the present condition of affairs were allowed to remain unchecked it was not unlikely that at the end of that year the accumulated deficit during four years of peace might approach to the sum of nearly eight millions. We said that, while this accumulated deficit for three years had been as we described our cash balances had declined from 13¾ millions to 10½ millions; much lower than they had been for years; that during this period of three years the permanent debt of the country had been increased to nearly 6½ millions, of which not more than three millions had been spent on reproductive works, and that we considered that this state of things was not one of temporary difficulty, but had assumed an aspect of chronic financial danger.

We said that great works were in hand, works which it was our duty to pursue, and which were not only necessary and would ultimately be profitable, but which must for a time place a heavy burden upon the resources of the Empire; and we summed up by saying that we believed that nothing less than an advantage of nearly three millions, on both sides of the account, would suffice to place the finances of the Empire in a satisfactory state.

We refused to make good ordinary expenditure by borrowing.

We thought that the honor and credit of the Empire were at stake. We said that great evils existed, and we intended to remedy them.

In pursuance of these declarations made to Her Majesty's Government, we lost no time, but proceeded to act at once.

We announced several measures of importance. We took the serious, and in most cases the objectionable, course of ordering extensive reductions in expenditure, and of increasing the burdens of the people in the middle of the year.

The Secretary of State had told us in a despatch written in January 1869, that he entertained sanguine hopes that it might be possible to bring the whole military charge to a sum of one million and a-half below its then amount.

We proposed reductions in military charges which, had they been effected, would have produced, eventually, a saving of nearly a million a-year. We believed, and still believe, that the greatest part of the recommendations that we then made on the highest military authority at our disposal, could be carried out without impairing the efficiency of the European or Native Army.

We at once took a course which, though necessary, we regretted. We reduced the Public Works Department expenditure to the extent of £900,000, raised the income-tax by one-half, and increased the salt-tax in Madras and Bombay. We ordered such measures of severe economy in the various Civil and Military Departments that the result has been that my hon'ble friend was able to say, in stating the actuals of the year, that instead of the deficit which he had expected of £1,700,000, he could announce a surplus of £118,000.

So far for the measures of 1869.

When we came to consider the prospects of 1870-71, our difficulties did not decrease; the sudden and very large reductions that we were obliged to make in the Public Works Department could not be carried further consistent with the possibility of continuing work at all; many of the proposals which were made as to military reductions, were under consideration between us and Her Majesty's Government; some have been adopted, others have been altogether declined, some have been referred back to us, and are still not finally decided. We felt it would be necessary under these circumstances to add to the resources, of the Empire for one year. We considered long and anxiously whether it would be better to invent new taxation or to increase old and well-known burdens. We hoped, and our hopes have been realised, that the great pressure would be only of a temporary character. I am not going to fight the old battle over again as to whether we were right or not in imposing a high income-tax. Everything has been said that can be said on that point, and I will only repeat that having considered the matter most carefully, we declined to terrify the people by new forms of taxation; we refused to lay additional imposts upon industry and commerce, or to increase the burthens of the poor. We endeavoured to extricate the Empire from a great difficulty by the only mode which we considered possible, and we asked the comparatively well-to-do to contribute to the revenue about one million of money for one year, by means of an enhanced income-tax. The effect of all these measures exceeded our anticipations, and the result was a surplus for the past year of £900,000. By these means two years of surplus were obtained, and we gained time to consider, to elaborate, and to inaugurate measures which we trust are calculated to a great extent to secure us against a recurrence to that position which has caused so much trouble to the Empire and such anxiety to the Government.

A great deal has been said with regard to reduction in expenditure. On this point much misapprehension appears to exist; we have been frequently charged with neglect of duty in connection therewith. We said in the despatch to the Secretary of State of September 1869 that we conceived, as between the then state of things and the future, that we were bound to endeavour to obtain an advantage of three millions. What has been the result? We have not quite attained our object, but we are not far from it. The general expenditure of the country has been reduced from £52,000,000 in 1868-69 to our estimate of £49,000,000 for 1871-72. To this we must add in fairness £656,000 of receipts, which have been handed over to the Provincial Governments under the eight heads of revenue surrendered. But, in truth, we have so far attained our object, that we shall obtain in less than three years an advantage of two and a-half millions caused by reduction in our expenditure alone.

The Council must feel that during this time we incurred a deep and heavy responsibility; but having presided over all these consultations, I am glad to be able to offer my hearty thanks to my able colleagues, who throughout the whole of that anxious time have cordially supported me in the objects I have had in view.

In the early days of the crisis, we had the advantage of the experience and advice of two eminent men, Mansfield and Durand. One has gone to his rest amid the lamentations of a nation; the other, I rejoice to see, has been by the favour of his Sovereign called to the Upper House of the Legislature, and I hope that in Parliament he will continue to give to his country, as he did here, the advantage of his administrative ability and great professional knowledge.

From the time the serious character of the situation was recognised, each member of the Government evinced the most earnest and hearty desire to remedy, as quickly and as effectively as possible, the unsatisfactory state of things.

At first, my hon'ble friend Mr. Strachey was in charge of the Financial Department; on him devolved the duty of inaugurating our early measures.

When the Financial Member, Sir Richard Temple, resumed his office, he entered as heartily into our objects as if he had been with us when our first efforts were made.

It was not to be expected that such measures as these could be effected without encountering most violent opposition. We were quite prepared for that.

I am not going to discuss the questions as to the suitability to India of a high income-tax. I am not going to revive, if I can help it, old and worn-out discussions. As far as the press of this country is concerned, I fully admit that if it was the opinion of the gentlemen who conduct public organs that evils and oppression did occur by reason of the levy of this tax, it was their duty to expose them. That we turned no deaf ear to the complaints thus made is fully proved by the action we have taken during the present year by which we have reduced the numbers of the payers of income-tax by more than 50 per cent.

I was much struck the other day by the very strong observations that were made by my hon'ble friend Mr. Inglis, who is intimately acquainted with the circumstances of the North-Western Provinces. He presented to the Council the experience of the working of the tax. His account was alarming.

It is impossible to overlook such a statement made by so eminent an official. We are about, therefore, to request the North-Western Government to furnish us with a catalogue of the cases which have directly or indirectly come to their knowledge, showing either oppression or maladministration as connected with the levy of the income-tax. We are also about to ask that Government to supply us with the names of the individuals concerned, and the officers to whom this information has been conveyed. We shall ask who the subordinate officials are that were referred to, and what are the reasons why the administration is unable to control or to prevent the abuses described. We shall further ask whether these alleged evils and demoralization are supposed to be confined to the assessment and collection of the income-tax only, or extends to the collection of other branches of the revenue. We shall further ask him whether, if these evils are found to exist, with regard to the collection of this and other branches of revenue, any remedies can be suggested to prevent their recurrence. I can hardly conceive that a more important series of questions could be put to a Government, and I have no reason to doubt that the Lieutenant-Governor of the North-West will give his most earnest attention to them.

I make this statement to show that the Government will never turn a deaf ear to representations of oppression and evils connected with the administration of our revenue, come from what source they may, but will ever be ready to make the most stringent enquiry, and if evils are proved to exist, to administer at once an effective remedy.

The hon'ble gentleman who sits beside me (Mr. Robinson) drew the other day a gloomy picture of the future of the people of India as regards taxation.

It is true, and we must recognise the fact, that as civilization and wealth spread, so must the burdens of the people increase, not in proportion to increased riches, but to a certain extent. But my hon'ble friend used the term "crushing taxation" on that occasion which I think requires some notice.

I admit the comparative poverty of this country, as compared with many other countries of the same magnitude and importance, and I am convinced of the impolicy and injustice of imposing burdens upon this people which may be called either crushing or oppressive.

Mr. Grant Duff, in an able speech which he delivered the other day in the House of Commons, the report of which arrived by last mail, stated with truth that the position of our finance was wholly different from that of England.

"In England," he stated, "you have a comparatively wealthy population. The income of the United Kingdom has, I believe, been guessed at 800 millions per annum. The income of British India has been guessed at 300 millions per annum. That gives well on to £30 per annum as the income of every person in the United Kingdom, and only £2 per annum as the income of every person in British India."

I believe that Mr. Grant Duff had good grounds for the statement he made, and I wish to say, with reference to it, that we are perfectly cognisant of the relative poverty of this country as compared with European States.

But as a matter of fact, are people of India heavily taxed? Figures are not always satisfactory, and calculations of this kind must be to some extent open to cavil; but still as statisticians accept the facts that I shall state, we may consider that they represent, pretty fairly, approximate accuracy.

I have made from reliable documents a comparative statement of the incidence of imperial taxation in India, and in some European States, England excluded. I have deducted from the resources of the Indian Empire all those sources of revenue which cannot strictly be called taxation. I have deducted land revenue for the reason that it is not taxation, but is that share of the profits of the land which the Government, in its character of chief proprietor, has from time immemorial deemed its right to demand. The opium revenue is excluded, because no one in India pays it. I have also deducted contributions from native States, the receipts received in the Army, Postal, Telegraph, and all the Spending Departments. The result is, that the revenue received from taxation proper in India amounts to 14½ millions from a population of 150 millions, which gives a result of ls. 10d. per head per year. I have followed the same investigation with regard to five European States, some of which are not the richest, and I find that while Indian taxation is but ls. 10d. per head per year, the subjects of the Sultan are paying 7s. 9d., those of the Emperor of Russia, 12s. 2d.; the inhabitants of Spain, 18s. 5d.; Austria, 19s. 7d.; and Italy, 17s. It must be remembered however that a shilling bears a larger proportion to the income of a laborer in India than to that of a laborer in any of the countries mentioned, but still there is no such difference between the value of labor here and in Europe as is represented by the difference of taxations that I have described. Notwithstanding, the financial credit of our Empire is far better than that of any of those States to which I have referred. I have mentioned these facts to show that the term "crushing taxation" is wholly inapplicable to the countries subject to the authority of the Government of India. At the same time I am far from saying that this happy state is not right. I believe it is. The greatest security to Government is given by the feeling entertained by the people that they are lightly taxed. And by avoiding as much as possible additions to the burdens of those who contribute to the interests of the State, we add much to the safety of our rule.

I will now refer briefly to a few of the accusations that have been made, sometimes in this and other Councils, but more generally in the press, in places of public resort, and in conversation, against the conduct of affairs by the Financial Department of the Government of India. As these accusations have been clearly made and oft-repeated, there can be no mistake about them. The Government of this country is in one respect in an unfortunate position, for there is no assembly or any means of discussion similar to that which prevails in other countries, whereby members of Government can give an immediate reply to statements made, and administer on the spot the negative to extravagant and inaccurate assertions. We are often obliged to wait for weeks and months before an answer can be given to even the most absurd accusations.

One of the main objections taken to the conduct of the Government is that the public was unnecessarily alarmed in September 1869.

This broad assertion is incapable of the slightest proof.

The deficit estimated in September 1869 was £1,727,402. To meet this, the following measures were adopted—

The Income-tax was raised so as to produce in excess of the original estimate	£350,000
The salt duties in Madras and Bombay were increased by 24lbs., producing an excess of	185,000
The Public Works expenditure was reduced by... ...	898,453
And severe economy was enforced in the Civil and Military Departments, producing, say,... ...	300,000
Total...	£1,733,453

The year resulted in a small surplus of £118,668. That there was this surplus and not the estimated deficit is obviously due to the measures adopted upon the revision of September 1869, and to no other cause. It is simply silly to make the success of those measures the ground for condemning them.

Another charge made is that the accounts and estimates presented to the public by the Financial Department are unreliable and inaccurate to an extraordinary degree.

As far as account goes, there is no foundation whatever for the allegation that any inaccuracies have occurred. Practically, the accounts for years past are believed to be substantially correct. Within a certain margin it cannot, however, be said that they are altogether *complete*. A complete account and an accurate account are two different things. We are aware that transactions in the various departments and the various provinces may not have been completely adjusted. The matter is one of exceeding difficulty, and it is to be feared that, however we may manage for the future, it may be found very difficult to reconcile all such past inter-departmental, inter-presidential, and inter-provincial transactions. I do not say that it would be possible to compile the accounts of the last ten years into one, and present the whole as a *perfectly* true account. This is much to be regretted and the system cannot be said to be satisfactory so long as such a blot remains. I do not, however, apprehend that these are the errors that have been so repeatedly referred to. As far as the accounts go they are absolutely and substantially correct, and the margin of incompleteness is exceedingly small.

But I have observed that a great many remarks have been made in which an extraordinary confusion of idea seems to prevail with regard to estimate and account. It is impossible to conceive anything more different in nature than the estimate of the Financial Department for the ensuing year and that of the account of the same department for periods which have passed. Account is a record of fact, estimate is a matter of opinion and forecast; there is as much difference between an account and an estimate as there is between a good eight-day clock and the divining rod of a magician. An American humourist, Mr. Artemus Ward, gave a very sound advice to his disciples when he said—"Never prophecy unless you know." Now unfortunately my hon'ble friend is obliged to prophecy when he does not know, when he cannot know, and when no one else knows. And when gentlemen accuse the Government of extraordinary inaccuracy in estimating, they forget this that an estimate is a matter of opinion, and is, to a great extent, a prophecy. My hon'ble friend Sir Richard Temple described with great force in his financial statement the difficulties that are to be met in this respect. The Indian estimates are an aggregate of facts, collected over an immense area by a large body of officers. These facts are carefully adjusted, compared with the estimates of former years, analysed and summed up; and from this mass of evidence deductions are drawn. Owing to the peculiarity of some of these chief items of revenue,—items which hardly exist or are totally unknown in many countries,—the difficulty is vastly increased. It is not possible to avoid error. The most sagacious man cannot foretell the price of opium for a month, far less for a year, and opium produces nearly one-sixth of our revenue. The land revenue (which gives two-fifths of the revenue) is also subject to risks which no man can foresee. The traffic receipts of the railways fluctuate considerably, and depend to a great extent on the general prosperity of the country. The customs revenue fluctuates also to a great extent according to the condition of the people.

We have been advised to meet the difficulty by what is called "sanguine estimating." I think it is quite right in estimating to leave such a margin as will, in our opinion, secure our calculations from some of the disturbing causes which I have mentioned; but sanguine estimating, which informs the country beyond or within the facts that are in our possession, for the object of diminishing or increasing taxation is, in my opinion, nothing less than dishonesty. I am sure my hon'ble friend Mr. Robinson would be the last man to recommend anything like dishonesty; but what he appears to suggest is that we should disregard the facts which were laid before the Government and come to a different conclusion from that which we thought these facts would warrant. I cannot help thinking that if we had taken that course, we should not have been acting in accordance with the principles which ought to guide us in all our transactions. We think we know a good deal about finance, but certainly we do not know anything about "financing," and it is our duty to present the public with the most accurate results we can obtain, and the soundest opinion we can form. We never can, and never will, take any other course.

But with regard to this accuracy of estimate, the Secretary of the Financial Department has supplied me with a curious statement, showing the comparison of English and also the Indian estimates with actuals.

The English accounts are on the average better than the estimates, whereas, hitherto, the Indian accounts have been on the average worse than the estimate. It is intended to take precautions against a recurrence of this, but it, of course, involves some additional severity in providing ways and means. But the Indian estimates appear to approximate more closely to facts than do the estimates in England. It is curious that if we compare the English estimates for the last ten years with the actuals, we find that the annual average difference of actual from estimate was 2,132,790l., on a revenue varying from 70 to 74 millions. In India the annual average difference from estimate was 1,874,600l. on a revenue varying from 41 millions to 50 millions, so that we find that, notwithstanding all the difficulties which lie in the way of the Financial Member in laying his statement before the public, his estimate does not compare unfavourably as to accuracy with that made by the Chancellor of the Exchequer.

It has frequently been stated that a great deal of our misfortune has arisen in that we have given undue liberty to the Public Works Department in the way of expenditure.

Let me remind the Council as to what has been done in this respect. It is probable that some useless works have been stopped, but at the same time a great many useful undertakings have been unavoidably postponed. The fact remains that whilst in 1868-69 the expenditure was 6,272,000l., and in 1870-1871 4,797,000l., for the present year it is 3,802,000l.; so that the expenditure in the Public Works Department has been reduced by nearly one-half in the period named.

But the most serious charge made is that the public was unnecessarily taxed in 1870-71, that is, in the present year that there was no necessity to raise the income-tax to the extent it was done, and that the surplus of nearly a million which had been obtained shows that grievous error was committed. If after what has occurred we had been over careful, and taken our estimates of revenue somewhat low in order to make security doubly sure, even as "skilful surgeons cut be yond the wound to make the cure complete," we should not have been much to blame. But we did nothing of the kind. The estimates on both sides were as near the known facts as we could put them. As my hon'ble friend has reminded the Council, the surplus which has been attained this year has arisen from one special cause, namely,—opium. We had no right to take it otherwise. We took it at Rs. 975 a chest. There had been a steady fall in price for months; we consulted all the authorities which were available, and I know that my hon'ble friend opposite (Mr. Bullen Smith) entertained the same gloomy anticipations as we did with regard to price for the remainder of the year. But on this particular occasion, while the estimate was being prepared, we had the advantage of the advice of Her Majesty's Minister in China, Sir Rutherford Alcock, a man who had spent his whole life in that country; he gave us, in this very room, at great length, his views as to the course that he thought the opium trade was likely to take. Nothing will tend more to show how unreliable are any forecasts with regard to opium when I state that on this particular occasion we were in possession of better intelligence and what might have been supposed more accurate information than we ever had before.

However, all the great authorities were wrong. The market, soon after our estimate was made, took an unexpected turn; prices rose, and the result was, that in the article of opium alone we have received about 900,000l. more than we expected.

I will not condescend to notice certain unworthy charges which have been made against the department, such as "cooking accounts," "adjustments made to suit convenience," and "credits taken which did not exist." They are utterly baseless and reflect no credit on those who made them. Had some of them been uttered against the directors of a respectable company, the probability is that they might have subjected those who made them to those liabilities which the law provide as a protection against libel and defamation.

But I have said enough to show that in reality there was no unnecessary alarm in September 1869, that the accounts of this great Empire are as correct as accounts of so complicated a nature can be, that in accuracy our estimates compare advantageously with those of other countries, and that unless we had been prepared to endure another year's deficit, and, I may say, financial disgrace, the measures of last March were absolutely indispensable.

I now propose, with the permission of the Council, to advert briefly to our future prospects. I do not mean to indulge in any boastful or oversanguine anticipations. I know how uncertain is the future, and especially the Indian future, and how possible it is that the cerulean sky overhead may now hangs above our heads may turn to clouds and storm. But as to our duty in the present aspect of affairs, we entertain a very decided view. Our public duties are many and various. There are duties which we regard to our native and European services, and towards those men who serve Her Majesty so well in the several departments of the State. There are duties which have been to-day referred to by the Secretary of the Commander-in-Chief with regard to providing for the comfort and health of our European army, which we have conscientiously discharged, and which we hope to continue to discharge. There are various duties which the Government must always perform as a commercial and industrial enterprise and also with regard to national defence.

There is a great deal of nonsense talked about despotic rule in India. If despotic rule means the unrestrained and unregulated will of any one man or of any body of men, I say no such thing exists. Here private right and individual liberty is guarded as strictly as it is in any country in the world. Freedom of action and of thought everywhere prevails. But we cannot conceal from ourselves the fact that we administer a system of Government under which the rulers are appointed by a Sovereign, who by her responsible ministers rules in a far and distant land.

By this very fact are our responsibilities vastly increased; for rulers who are unconstitutional without consultation with the people whom they govern, are bound to exercise more circumspection than those who derive their powers from popular representation; and a deep obligation is placed upon us to govern with firmness but mercy, with kindness and with care, those weaker natures which are entrusted to our rule.

In administration, taxation must always form a leading feature. When you touch the pockets of the people, you touch at once their feelings and their hearts. The people of this country never had the power of self-taxation, and I am not at all clear that if they had, they would have made a proper use of it. But for good administration in India, vast funds must be provided, great expenditure must be incurred, and taxation must be carried on with much strength and some splendour.

In view of these facts our clear duty is to refrain from imposing any burden upon the people of this country beyond that which we can honestly say is necessary for good government, and for the permanency of that rule which I believe is calculated to confer benefits upon the nation.

How are we to avoid unnecessary taxation? We can avoid it by absolutely setting our faces against anything in the shape of extravagancies which have from time to time been committed. If we set ourselves firmly to this task, we shall certainly accomplish it.

The most valuable portion of our expenditure have been made over to local Governments, by which more economy and care will be exercised, and which I have reason to hope will not increase unduly the burdens of the people.

We have secured the imperial revenue from main elements of uncertainty, and, if we follow the dictates of prudence, I am sanguine enough to believe that that normal increase of resources which the growing prosperity of the country must yield, may be made, and can be made, to suffice for future expenditure.

But we must look at the matter in a practical point of view. We must recollect that our future liabilities are heavy, and that among other things the growing charge for interest is inevitable.

My hon'ble friend Sir R. Temple has stated that since 1869-70 we have borrowed ten millions of money, throwing a permanent charge upon our revenues of 420,000l. a year. The registered debt of India will this year amount to 106¾ millions, and we have to pay guaranteed interest on railways to an amount of nearly 90 millions more.

In this view of the case it is necessary to consider our future liabilities and the danger they involve if they are not boldly and judiciously met. Any one who is aware of the facts I am about to adduce can come to any other conclusion than that the day is far distant when anything in the shape of what is called "financial pressure" will cease, and that all those who have to administer the finances of this country for the future must administer them with the most watchful care.

In the despatches which were submitted to the Secretary of State last year with regard to railways and irrigation, a variety of works of the highest importance were named.

In irrigation we suggested works either commenced or not yet in progress, which will cost 39 millions, three millions of which have been already spent, leaving for further expenditure under this head a sum something like 36 millions.

Of the railways we recommended, even if they are to be constructed on the most economical principles, must cost from 26 to 28 millions. Additional capital will probably still be wanted by the guaranteed companies to the amount of some 8 millions.

We have lately inaugurated a system of lending money to municipalities which, we believe, will contribute much to the health, wealth, and comfort of the inhabitants of towns. It is possible that we may be called upon for advance in the next few years a sum to municipalities amounting to 10 millions. We have passed a Land Improvement Bill this year, which will also throw an additional charge upon our loan funds, and it is probable that we shall spend 3 millions or more under this head.

Speaking roughly, and looking forward according to our present lights, we cannot think that anything less than a sum of 85 or 90 millions will be required to be borrowed for those purposes which we think indispensable to the improvement of the country and the welfare of the people! This is an enormous charge, but I firmly believe it can be met without difficulty, and that, if rightly dealt with, the works can be carried on without throwing any serious burden upon our general revenues.

As to railways, we believe that most of the lines which we have suggested can be made in a manner in which they will not be likely to create any permanently inconvenient charge. This can be done in one way, namely, by materially lessening the original cost. Indeed, there is an absolute necessity for this. The future lines are never likely to bring in the return of those now in existence. The richer districts are already occupied by railways, the great arteries lines are completed, nearly 5,000 miles are open through the best parts of the country; they impose a charge in the shape of guaranteed interest on our revenues over and above the net traffic returns of £1,866,000. We propose to build 5,000 miles more, and, if we can do it, but the success of our schemes we can well afford to forget the acrimony with which they have been assailed. My hon'ble friend (Sir R. Temple) has sustained an amount of odium and has endured an amount of abuse which to him would have been perfectly intolerable had he not known that his object was good and that success was nigh. I say of the terms in which my hon'ble friend has been assailed, that a great deal of it has been cowardly and almost all of it unjust.

Whether it will continue I know not. But one thing I know, that when all these mis-statements and this abuse and odium are forgotten; when all the malice and uncharitableness that has been expressed towards men who have been honestly doing their duty, has passed into oblivion, the future historian of India will be forced to record that in eighteen short months the finances of a mighty empire were rescued from a state of deficit, and certain danger. That in six months, not without great sacrifices and much risk, equilibrium between revenue and expenditure was obtained; that in the following year substantial surplus was shown in the imperial accounts. That all this was effected not by throwing the burdens of the masses, not by cheese-paring and cutting down the pay and allowances of the humbler servants of the Government, not by wild and temporary reductions which so impair efficiency that they ultimately lead to greatly increased expenditure, but by increasing for one year the burden of taxation, four-fifths of which fell only on the well-to-do part of the population, and from which the very poor escaped.

He must also record that this end was also attained by a calm and critical search into our expenditure, and by great reduction of outlay; and that future security was gained by associating with ourselves in financial responsibility a large amount of local authority and local interest.

He will have to record that during this year, those great works of irrigation and preparations for the commencement of a new system of railways have been pushed vigorously on, and that in many ways, though a revision of our military charge has been effected, our military strength has been materially increased. New and improved arms for the Army have been provided; large and costly defences have been added to our principal harbours, and in many other ways our defensive strength, and that of our military marine, have been increased. No other story than this can ever be told except at the expense of truth; and be it now or hereafter, wherever it is really known and impartially discussed, I am certain we shall receive that full meed of public approval which is the highest reward of public service.

THE HON'BLE SIR RICHARD TEMPLE moved that the bill be passed.

The motion was agreed to.

(TO BE CONTINUED.)

		Actual Broad Gauge.			Probable Narrow Gauge.				
		Capital Millions.	Net Income. Amount.	Net Income. Per cent Capital.	Capital Millions.	Net Income. Cost per Mile.	Net Income. Amount.	Net Income. Per cent Capital.	
			£			£	£		
SMALLER LINES.	Madras ...	10	295,000	2¾	5½	7,000	38,500	5	41
	Great Southern ...	11	39,500	2½	2	4,500	9,000	4½	6
	Bombay and Baroda ...	7½	200,000	2½	9½	8,000	200,000	2	1
	Sindh ...	108	7,500	1	8	7,500	7,500	1	2
	Punjab ...	27	35,000	1¼	12	7,000	35,000	2	4½
	Delhi ...	42	115,000	2¾	2½	8,000	115,000	2½	11
	Total...	302	675,000	2¼	39½	...	675,000	...	4½
RAILWAYS.	Miles open.	1,971	£785,000		132		£17,500		
	Net charge per annum make up 5 per cent.								

Saving per annum, £780,500.

This ought to prove how cautious we must be in embarking in new lines, and how carefully we must consider the cost if we are to continue to discharge our duty to this country in constructing these indispensable means of communication.

Every day confirms the soundness of our decision in adopting a narrow gauge. An able writer who has been discussing the question in the Bombay newspapers entitles his letters "10,000 miles of railway for 5,000l." But I say, "Railways at 6,000l. or 7,000l. a mile, or no railways at all." We believe that the gauge we have adopted of 3 feet 3 inches will meet every requirement, and I cannot conceive why we are to construct lines which are and must be far above the requirements of the country for a great number of years, when we can show that the system which we recommend will do for us all we want. If a gentleman of small means who proposed to start upon a journey purchased an elephant in order to carry a donkey load of baggage, I am afraid that his friends would consider him to be possessed of that limited amount of intelligence which nature has bestowed upon the humbler animal.

The great objection which has been urged to the system is the "break of the gauge;" I admit it is serious, but I believe it has been greatly exaggerated. The cost of transhipment has never been placed above the cost of carriage of more than about 12 or 15 miles, and in some respects, as regards the native passenger traffic, and in other ways good arrangement, the inconvenience can be reduced to a point that will be hardly felt.

As far as irrigation is concerned, we hope to be able to take somewhat the same course that we have done with the railways, and keep down as far as possible the first cost of the works. The estimates will be made and carefully criticised, and I may say without fear of contradiction, that the officers who are engaged in designing these great works, are in this particular branch of their profession as experienced engineers as any in the world. I have no reason to believe that the estimates which they have made, and the opinions which have been formed, will in any serious degree be contrary to the anticipated result.

But beyond this we must use every effort to make all these irrigation works really productive and self-supporting.

We must establish a system of irrigation and finance that will throw the main burden for the repayment of the capital and interest expended on these works upon the land which is benefited by them. We must follow the same principles which have been adopted by every other country in the world in which similar undertakings have been constructed. We must take such measures as will oblige the people who are enriched, whose lives are preserved and whose wealth is augmented by these works, to contribute in a fair proportion to the cost of their construction.

We desire to individualise as much as possible each work in order that the public may be made fully aware of the terms under which it is constructed, its cost, and its returns. We desire to separate as much as possible the finance of our reproductive operations from the ordinary finance of the Empire.

We have endeavoured to give effect to some of these principles in the Canal Bill which is now before the Legislative Council, but which I regret to say we have not altogether succeeded in making acceptable to the public.

I am surprised at the resistance with which our intentions in this respect have been met. Everybody seems to desire irrigation, but many seem to desire that somebody else should pay for it. But as a matter of principle the people in Madras should not pay for the enrichment of the Punjab, nor the people of Bengal for the irrigation of Scinde. Unless the Government is supported in organizing a system by which these works can be constructed without placing further serious charges upon imperial revenue, I greatly fear many of these important operations may not be undertaken at all, or if they are undertaken they may run the risk of being stopped before they are finished. We wish to make these works as self-supporting and as independent as possible; in fact to put them in such a position that if war, famine, financial difficulty, or other misfortune occurs, they will continue to progress, and go on even to completion.

But if we continue, or rather attempt (for these works are only in their infancy) to construct them on the system of mixing up their accounts with the ordinary accounts of the Empire; if we think we can pay the interest of the capital expended on them out of the revenues of the year; if we do not extend to their finance generally the severest and most business like principles; we shall possibly have in a few years to witness either financial difficulty or the stoppage of some of these great and beneficent works.

Why did some of the great railway works in India progress during the whole of the mutiny? They were carried on under great difficulties; but the work progressed in districts which were disturbed; we know this was due to the lines being independent of Government, and because their finance was entirely removed from the ordinary finance and expenditure of the country. We can take the same course with our State works, but unless we can put them somewhat in the same position, and make them self-supporting and independent of the ordinary circumstances and fluctuations of revenue and expenditure, we shall I fear be doomed to disappointment.

With regard to municipalities, we propose to make loans to them for carrying out works of improvement, but we do not intend to make advances of this nature without careful investigation, and until we have first ascertained that ample provisions can be made and security given for the repayment of both interest and capital. I believe there will be no objection to, or difficulty in carrying out this scheme, and I have no reason to think that the municipal bodies themselves will be unfavourable to it.

Under the land improvement system we have to extend the well known system of taccavi, and put it under more precise rules; and it is not probable that there will arise the smallest cost to Government under this head. By these and no other means can all these great works, whether irrigation, railway, municipal, or land improvement works be carried on without, as far as we can judge, throwing any very heavy charge upon the future resources of the Empire.

I am afraid I have already detained the Council too long, and must hasten to conclude.

For the future then, in regard to ordinary expenditure, we shall ever labour to attain in each year such a small surplus as will show the world that our finances are in a satisfactory state.

We do not propose to estimate distinctly for a surplus, neither do we propose to tax the people for such a purpose. But the finances of a country cannot be in a perfectly healthy state unless the receipts of the Government some what exceed the expenditure in each year.

Surplus means sunshine, certainty, reduction of burden, and extension of important works. Deficit means clouds, uncertainty, hesitation, increase of taxation, and the stoppage of much good and useful works. Be it large or be it small, those evils must always to a greater or less extent occur. We shall therefore continue to exercise the most rigid scrutiny into every branch of our expenditure. We must also exercise that continual care which is essentially necessary to secure us against its constant growth.

With this object we ask, and I do not think we shall ask in vain, the generous support of all those who are concerned in the conduct of Indian administration. We are bound to act on our belief, that if increased cost takes place under certain heads of expenditure, which I fear is to some extent probable, it must be met by reduction of expenditure under others.

I ask, therefore, the various Governments and the various Heads of Departments not to bombard the Government with applications and demands for increased expenditure except in cases of the most urgent necessity.

We are determined not to run into debt, nor to borrow for ordinary expenditure. We expect that in our efforts we shall receive unanimous and hearty support. We say to the public,—" Criticise severely every part of the expenditure, discuss it, offer opinions about it, do not advocate petty parings and savings in small details, but devote your criticisms to general expenditure and to the large establishments, for there it is that safety is to be found."

We labour for two objects which must command universal support: first, to restore Indian finance to a healthy state; and secondly, to avoid any further increase of imperial burden.

For the present, at least, as far as I can judge, we have secured the first, and for the second we must ever and constantly labor if we are to attain success. I will not, as I said before, further refer to the violence of the various attacks which have been made upon the Government. I endeavoured to do our duty, and in the success of our schemes we can well afford to forget the acrimony with which they have been assailed. My hon'ble friend (Sir R. Temple) has sustained an amount of odium and has endured an amount of abuse which to him would have been perfectly intolerable had he not known that his object was good and that success was nigh. I say of the terms in which my hon'ble friend has been assailed, that a great deal of it has been cowardly and almost all of it unjust.

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THE HON'BLE SIR RICHARD TEMPLE moved that the bill be passed.

The motion was agreed to.

(TO BE CONTINUED.)

BANGALORE RACES—1871.

ENTRANCES APRIL 1st.

TRIAL STAKES.

The Merry Confederate's. b w g ...Melbourne.
" " ch wh ...Glencoe.
Mr. Maunsell's ... ... b w g ...Salem Scudder.
Colonel M.'s ... .. ch w g ...Bismarck.
Mr. Wilson's ... ... g w m...Fleur-de-Lys.
Mr. Smythe's ... ... b w f ...Phryne.
Major Probyn's ... ... b w g ...Middy.
Mr. Blank's ... ...rn w g .. Rory O'More
Mr. Graham's ... ...rn w g ...Warrior.

H. H. THE MAHARAJAH'S CUP.

Mr. Merry's ... ...ch a h ...Challenger, late Dundee.
Mr. Shaw's ... ...ch a c ...Glenshaw.
Ali Asker's ... ... g a h ...Templar.
" ... ... b a h ...Child of the Islands.
" ... ... b a h ...Indian Warrior.
" ... ...ch a h ...Star of India.
Capt. Local's ... ... g a h ...Diamond.
" ... ... b a c ...Brilliant.
" ... ...ch a h ...Pilgrim.
Mr. Pilgrim's ... ... b a c ...Bourbon.
Mr. Beaver's ... ... b a h ...Musjid.
" ... ... b a h ...Southern Cross.
Major Probyn's ... ...b a gal ...Anarchy.
Mr. Abdoola's ... ... b a c ...Uhlan.
" ... ... b a h ...Lorraine.

MAIDEN GALLOWAY.

Capt. Hertert's ... ... b a gal...Mameluke.
Major Probyn's ... ... b a gal...Anarchy.
Mr. Abdoola's ... ... b a gal...Panther.
Col. Ramsay's ... ... g a gal...Ringbone.
Abdool Hoossain's. ... g a gal...Imperial Prince.
Aga Jahn's ... .. g a gal...Shahensha.

BANGALORE CUP.

H. H.

Indians governed it ourselves; has the result shown a profit or a loss?" The extra cost the writer loosely calculates at £12,000,000 annually, and states this result to be the impoverishment of the country, and a grinding and oppressive system of taxation upon a people whose food is a handful of rice, whose clothing is a rag round their loins, and who live in hovels.

Now, every one knows that there is a charge on the revenues of India for the maintenance of the home government of the country. What that charge is I cannot off-hand say. It may be £1,000,000; it may be £3,500,000, as was mentioned to me in the room last night. The equitable distribution of this charge between England and India is a fit, a very fit, and proper subject for the careful consideration of the Select Committee of the House of Commons about to sit. But when Mr. Naoroji mixes up charges for stores purchased in England, payments for guaranteed interest (if he has done so) the remittances of officers, soldiers, and civilians serving in India, and the pensions of retired public servants, he imports into the argument matter which has quite as little to do with the subject as the results he has evolved from a comparison of ancient returns of exports and imports. Had he devoted all the time and attention he has no doubt bestowed upon these valueless figured statements, to carefully analysing the details of the past year's home charges, especially the charges for military purposes, and distributing them equitably according to his lights as a native of India, he would have discharged a very valuable service to his country. But as it is, he has simply diverted public attention from what possibly may be a real injustice, to what certainly is no injustice at all.

It is a serious misfortune for India, circumstanced as she is, that her climate is not suitable as a residence for Europeans, and one that should not be allowed to pass unconsidered; but this misfortune borne in mind, that a portion of her revenue will be spent out of the country must be a recognised fact. It is a misfortune she shares similarly with a nation that "whips creation"—America. As well might the pay and expenses of all the English ambassadors and consular agents at foreign courts, the interest of all the foreign loans contracted in England, and the money remitted from England to all Englishmen, pensioners, and others residing abroad, be set down in our trade returns to the loss of England, and to the profit of those foreign countries, as the charges Mr. Naoroji has included in his creditor and debtor account of England with India. In short, these charges have, as I said before, no earthly concern with the subject-matter under discussion, and merely serve to confuse and confound the few Englishmen of influence in this country who, from upright, honourable, and conscientious motives, really and truly wish to study the extremely difficult problem Great Britain has set herself to solve, viz., How to govern India to the best of its ability for the welfare of the country and the good of its people.

Nothing would be more simple than to refute almost all Mr. Naoroji's arguments—if, indeed, conclusions drawn from false premises can be called arguments at all—from his own paper; but it is hardly worth while to devote serious attention to subjects of such paramount importance to India upon an indictment, as some of the speakers termed it framed upon issues so false as those which this gentleman has raised. The very alpha and omega of his arguments are a contradiction of all the reasoning he has been at the pains to bring to his aid, for while starting with an assertion which he has demonstrated by figures, that the commerce or trade of India with England has been a ruinous concern for India, and has led to the impoverishment of his country, he sums up the remedies he would propose for the evils he has commented upon by adopting as his definite conclusion a dictum of Lord Lawrence's, to the effect that if exports be increased the regeneration of the country will follow.

Nothing would be simpler for me, or for any intelligent person with a very superficial knowledge of India, to show that the wealth—the actual and positive wealth—of India has increased enormously under British rule, since bloody and expensive wars have ceased to be the rule; and nothing would give me greater pleasure than to do so, if the Government of the country would pay more careful attention to those national statistics which are the backbone of all comprehensive treatises upon a country's progress. Suffice it to say that, in one province of India alone, within the present century, there has been an actual creation of wealth, leaving roads, bridges, and public works out of the question, representing an annual income of from £4,000,000 to £5,000,000, every shilling of which goes into the pockets of the people of India, and contributes, I may say, almost nothing to the maintenance of that machinery which every Government is bound to keep up for the protection of the lives and properties of its subjects. In other provinces of India similar results have been obtained, though perhaps not quite in an equal degree, and with this distinction, that the increased wealth contributes its quota to the general fund for the public benefit and the material and moral progress of the country and the people.

It would be impossible for me, in a letter of this nature, to go into details on this portion of the subject, both from want of space and reliable data. Nor is it at all necessary. All I need ask any sensible person is —Allowing for the increase of territory represented by the Punjab, Oude, Burmah, the Central Provinces, &c., and taking into consideration the bad management—another term for bad government—which is said to have prevailed, could the annual revenues of India have doubled within the least quarter of a century without the most monstrous oppression, if there had not been, if not a proportionate, at least a very considerable, increase in the wealth of the nation. I adduce this as a general argument, for I write *currente calamo*, without book or references of any kind. It is, nevertheless, a sufficiently conclusive one. I pass over the salt-tax, which must be taken in the light of a poll-tax. The grievance, as far as my experience of India goes, is a philanthropic one. But I cannot pass over the income-tax. Its imposition in a country like India is in the highest degree censurable, and lays the Government of the country open to execration, and with some reason. In regard to the taxation of the country, the very greatest care is necessary, in consequence of the ignorance of the Government of the real capabilities of the people to pay, and I fear I must with reluctance add, the disregard that is too often shown for their feelings, wishes, and prejudices. But a financial equilibrium *was* obtained by Mr. Laing, without incurring the hostility of the people, or raising any public outcry. The account branch of the Financial Department *was* reorganised, and put on a tolerably sound footing by Sir Charles Trevelyan; and with an increasing revenue and profound peace, there ought to have been no reason for the confusion which has since arisen. But the reforms of Mr. Laing were not maintained, and the account branch of the Government was allowed to get into such disorder that, in one year, the Public Works Department spent nearly a million more than was included in their estimates, or was sanctioned by the Government, and half a million more than the department itself was aware of. Lord Lawrence again getting alarmed at the plan which had previously been approved of, of separating the capital and revenue charges on the State, made a redistribution of these charges after many of the works had been begun and large sums of money had been expended, thus throwing on to the annual revenues of the State charges it never was intended they should bear when the reorganisation of the finances was completed by Mr. Laing; and finally, the Government of the day has lately given out to the world that the deficits announced in 1868-69 were fallacious, thus establishing that they were at the time wholly and totally ignorant of what was the real financial position of the country. But these are evils which may be cured.

Now all this furnishes good grounds for inquiry, but what in the name of common sense has it to do with the trade and commerce of the country from a general point of view? Nothing. The opium trade with China, which produces a revenue of from £7,000,000 to £8,000,000 annually, is a creation of the British Government, and might be expected to figure in the accounts of Mr. Naoroji's essay upon the trade and commerce of India; but I find no mention of it, though it might well be set against the home charges, as it is pure gain, whilst it cannot be said that the home charges are pure loss. The Government of India has much no doubt to answer for; but for that very reason surely, if justice and truth are to be the basis of the account, let the indictment be framed with ability, caution, judgment, care, and discretion, so that from a true bill true issues may be framed, and a just verdict be the result.

If any one wants to know what India was under the best of Mahommedan sovereigns, let him read Abu-Fuzl's eulogium, and the counter-statements of the historian Abd-al-Kadir, of Baduon, and the revenue accounts to be found in the Institutes of Akbar, and history of Nizam Oddeen, the most carefully revised estimates from which are at this moment going through the press in a work by Mr. E. Thomas, the numismatist. If he wants to know what the greater part of India was in the earlier years of British rule, let him read the Perpetual Settlement Act of Lord Cornwallis' Government and the minutes of Sir John Shore; and if he wants to know what it is, let him compare the progress reports of the India Board or Council for the last few years, and afterwards go and travel for one cold season through the country.

I would desire to point out, moreover, that the remedies which Mr. Naoroji suggests, viz., the borrowing of some hundreds of millions sterling for the prosecution of public works, would, unless the interest due for many of them for years were debited to capital account, intensify the evil he so bitterly complains of, viz., the annual drain of the sale proceeds of India's produce into the pockets of English bond-holders, thus involving an increased necessity to tax the people of the rag and handful of rice beyond their ability to pay.

The question, however, of how far it is safe for the Government of India to borrow, for the prosecution of public works, is a very legitimate one to discuss, but certainly not after the fashion it is treated of in this paper; for if India has been so impoverished since the country has come under British rule, and now has a national debt of £200,000,000, whereas before she owed nothing, surely it must be clear that no capitalists ought to trust her, or no Government ought to take the undoubted risks which must attend the execution of all public works carried out with borrowed money. If to borrow money in the London market is the aim of that section of the people whom Mr. Naoroji represents, I do not think they have chosen a judicious advocate.

It is certainly disagreeable to me to point out what I consider the fallacies of Mr. Naoroji's arguments, for I rejoice above all things to see natives of India come to England and state their own cases—if they think they have cases—against English rulers; but the subject is of such paramount importance to India, that I do not think I would be serving the people amongst whom I have so long lived if I remained silent.

Mr. Naoroji, in his replies, corrected some of his statements, explained others, and read a list of public works which he set down to the credit side of the Government account. But I have dealt only with the broad and clear statements of facts and assertions made in the essay which are unmistakeable, and which may be summed up in these words—The government of Great Britain, as at present carried on, involves a loss, and not a gain, to the people of India.

I heard, with very great pleasure, the practical and sensible remarks of Kazi Shahabudin, and I sincerely trust that more Indian gentlemen will express themselves frankly and fearlessly, regardless of any opposition they may meet with to their views. I have always been myself a consistent advocate for the progress, both material and moral, of the country and people of India, and that I do not wish to see that cause, for which I have myself laboured very hard, damaged, is the best excuse I can give for having been drawn into writing this long letter.—I am, &c.

W. NASSAU LEES.

March 4, 1871.

OCCASIONAL NOTES.

(FROM THE PALL MALL BUDGET, MARCH 10.)

MR. GOSCHEN.

The frequent checks and possible dislocations of administrative policy occasioned by removing the chiefs of the great offices of State form a serious part of the cost we pay for parliamentary government. That Mr. Goschen should be called upon to quit the Poor-Law Board at the present moment must be, to those who have watched his career in that department, a cause of sincere regret. By dint of unflagging powers of work he has mastered the complex details of our Poor-Law system, and now he is called to a post where that knowledge is useless. He had not only a firm grasp of his subject when at Gwydir House, but displayed much courage and originality ministerially. When satisfied by inquiry of the justice and expediency of a particular course, no considerations of popularity, no dread of responsibility, seemed to deter him from pursuing it. The uncompromising way in which he amalgamated several metropolitan unions to the end that their machinery of relief might be strengthened, that the deserving poor might be better succoured, the criminal pauper more efficiently repulsed, in spite of the strenuous opposition of the local authorities and many of his own constituents, is evidence of his perception of the true principles of the Poor-Law and of his civil courage in their application.

EXPLOSIVE BULLETS.

General Suzanne, who has been recently acting as War Minister at Paris, and was thus in charge of the official archives as to the issues of stores at the opening of the war, wrote officially on the 20th of February an earnest and detailed confirmation of the denial lately published by Marshal MacMahon and the artillery officers in captivity with him of the story that explosive bullets were employed by the French at the battle of Woerth. No bullets of any sort were supplied the army that fought there, these officers all positively state, but the ordinary kind for the Chassepôt, and no other small arm existed in the force than the latter. The suggestion that there might have been some explosive bullets served out for the express purpose of blowing up ammunition waggons is declared to be utterly unfounded; and General Suzanne adds his own opinion that the use of explosive bullets, if permitted, could have no decisive result whatever, except the certain one of exposing the employers of such a weapon to special obloquy. It is well in these first days of peace to get rid of such of the myths hanging round the realities of the war as have served needlessly to embitter the combatants. This explosive-bullet story is plainly one of these; and the so-called evidence upon it we feel sure will in the end prove, if resting on a fact at all, to be due to some solitary franc-tireur making war on principles of his own.

BOURBAKI'S ATTEMPT AT SUICIDE.

A letter addressed from Switzerland to the *Augsburg Gazette* gives some details hitherto unpublished respecting General Bourbaki's attempt to commit suicide. It appears that after the receipt of some despatches from the Government of Bordeaux, the general was already in such a state of mind that his aides-de-camp constantly endeavoured to put his arms out of his reach, when on the 27th of January, on receiving a letter from M. Gambetta, he exclaimed, "They forget at Bordeaux that in this army of 80,000 men there are but 35,000 soldiers, and the rest are good for nothing!" He then sent away the officers of his staff under various pretexts. Of these M. de X. alone returned after executing the general's orders, and remained in the anteroom. Bourbaki then went into the room of one of the absent officers, took a loaded pistol from it, and hid it under his pillow. He wrote several letters in the evening, and was still busy arranging his papers when the staff physician came in. They both stood together on the hearth and conversed for a moment together. The doctor who found the general very much agitated, advised him to take a few hours' repose. "You are right, doctor," replied Bourbaki, "and you, will you not also go to bed?" "If you will allow me, general, I shall stay here by the fire." Bourbaki went to bed and pulled the curtains round it. The doctor heard the report of a pistol the moment after; he rose in terror and ran to the bed, throwing back the curtains. "I have, unhappily, failed to kill myself," said Bourbaki, in a calm tone. The general, leaning one arm on the edge of the bed, had placed the barrel of the pistol to his temple, but a movement made the ball deviate, which, slipping within a few inches of the head, penetrated into the occiput. M. de X., who had hurried up at the sound of the report, received orders from the general to go to Bordeaux and bring Mdme. Bourbaki thence to Besançon. On arriving at Bordeaux, M. de X. learned that the general's wife had already left; he wished to return to Besançon, where he had left his arms, his horse, and baggage, but he arrived too late; the place was already invested by the Prussians.

THE BRITISH EMBASSY AT PARIS.

The question which has been raised as to the departure of the whole staff of the British Embassy from Paris, with the exception of the old man who sweeps the stairs, is an extremely simply one. This establishment costs the country in salaries alone £14,000 a year besides large sums for the maintenance and repair of the official residence. Besides the Ambassador, there are a first secretary, three second secretaries, a military attaché, and a naval attaché, a third secretary, and an unpaid attaché. Mr. Atlee, the registrar and librarian of the Embassy, is also British consul in Paris. On the 12th of September Mr. Atlee and Mr. Lascelles were permitted to leave Paris, Mr. Atlee's consular duties being then undertaken by Mr. Wodehouse. On the 17th of September Lord Lyons himself quitted Paris with the rest of the staff, excepting Mr. Wodehouse, Colonel Claremont (the military attaché), and Captain Hore, R.N. (naval attaché). Mr. Wodehouse remained at his post till the 8th of November, and Colonel Claremont and Captain Hore till the 8th of December. "It is not to be denied," Lord Enfield tell us, "that from the 8th of December to the middle of January there was no person representing the British Embassy in Paris; but the names of such British residents as had remained behind were given to the members of the British Charitable Fund, and Mr. Blount and others acted towards them with that large generosity and humanity which had won the commendation of that House and the country." In other words, the British residents in Paris, variously estimated at from 2,000 to 3,000, were for six weeks at the most critical period of the siege left to the voluntary care of Mr. Blount, Mr. Wallace, Mr. A. Herbert, Mr. Washburne (the American Minister), and other brave and generous men. Whether Lord Lyons could be more usefully employed at Tours and Bordeaux or shut up in Paris is a question on which different opinions may be entertained, though the balance of argument is certainly in favour of the course which Lord Lyons actually took. Nothing, however, can be more unjustifiable than the withdrawal of the whole staff of the Embassy, and especially of the Consul and the military attaché. This is, indeed, admitted by the Government, who last night stated that Lord Lyons discovered his mistake when it was too late, and would have sent back one of his subordinates to Paris, but the Prussians would not grant a pass. Colonel (now General) Claremont is, it seems, at present in Norfolk, engaged in the preparation of a report on the bombardment which he did not wait to see.

VOLUNTARY STARVATION.

An interesting account of a case of self-imposed starvation nearly ending in death is related by the medical officer of the military prison in Cork in the annual report on military prisons which has just been issued. A soldier, a man of extremely bad antecedents, aged twenty-five years, was admitted into the prison on the 10th of June 1869. He frequently reported himself sick, but on no occasion was there the slightest symptom of any ailment detected. On the 7th of September, and for three subsequent days, he was on the sick list, and on each occasion was most carefully examined and found to be in excellent health. On the 11th he refused to perform any prison duty and lay down in the prison yard. He was taken to hill cell and the same day was transferred to the infirmary ward. From this date he refused all food; he simulated paralysis of the legs and arms; and his countenance assumed a sullen and determined expression of resistance. This was maintained up to the date of his removal to the garrison hospital. On several occasions while under observation he was seen to move his arms and legs, apparently in a moment of forgetfulness, and then suddenly recollecting himself his limbs became stiff and immoveable. He was carefully examined day after day but no trace of any disease could be detected while he remained in prison. He became weaker daily, and on the 19th his pulse fell to fifty-six, and was soft, equable, and obliterated by the slightest amount of pressure. His respirations were ten in the minute, his tongue dry but clean, his eyes became dull and glassy, and his voice whispering. As his condition was now alarming, and he still refused to take food, preparation was made to feed him with the stomach pump, but on seeing that this course would be adopted he took several spoonfuls of sago and wine, broth and milk. These were frequently repeated until the following day, the 20th, when he was sufficiently recovered to be removed to the garrison hospital. Before leaving prison he ceased to simulate paralysis of the limbs, and raised himself up in bed and fed himself. His intellect continued clear, and he answered coherently every question put to him. During these nine days' abstinence from food he drank water freely. He weighed 138lb. while in prison, and on transfer to hospital 112lb., thus losing 26lb. owing to his determined abstinence from food. The medical officer says he has no doubt that the man was quite free from all disease, mental and physical, and starved himself to escape his prison duties and so gain admission to the hospital—in effecting which object, however, he very nearly sacrificed his life.

STORY OF A CIRCASSIAN SLAVE.

The *Levant Herald* relates the following story which, it states, has led to diplomatic interference, and has lately been the subject of general conversation. Some thirteen years ago a Greek in Constantinople saw reasons for becoming a Mussulman, and took the name of Mehemet. Shortly afterwards he brought to his father's house a pretty little Circassian girl about four years of age, called Asli-Melek, whom, he said, he had received from a Turkish lady in satisfaction of a debt due to him. The renegade's sister, a Christian of the Greek rite, grew to love the child, and brought her up in the precepts of the Christian religion. So matters went on quietly in this humble household until about two years ago, when Mehemet, who had married a Turkish woman, and taken to the trade of a dealer in female slaves—which he still carries on, and, thanks to his wife's connections with the harems of Stamboul, finds profitable—presented himself at his father's place and claimed the young Circassian girl Asli-Melek. His sister Roxandra refused to give up the child, but, yielding at length to Mehemet's persistent demands and menaces, the father consented to hand her over to him. Roxandra, however, apprehensive of the results, kept watch over her brother's movements and those of the child. She at last succeeded in getting a stolen interview with her, and, learning that she was suffering and unhappy, contrived to get her out of Mehemet's house, and to take her to Syra. There Asli-Melek formally embraced Christianity, and was baptized in the Greek Church under the name of Angelica. Eight months afterwards Roxandra returned with her adopted charge to Constantinople, where they remained unmolested for about a year. In the meantime Mehemet determined not to be foiled, and beset the Turkish authorities with importunities and false representations. He declared that his brother, Miltiades, having fallen in love with Angelica, and desiring to marry her, had coerced her against her will, in concert with the rest of his family to abandon the Mussulman faith, in which as a Circassian she was born, and profess the Christian religion. The Mussulman authorities at length gave ear to these statements, and determined to take proceedings against the Christian members of Mehemet's family for the purpose of transferring the girl to the charge of Mehemet himself. Accordingly, on the 21st of January last, the younger brother, Miltiades, was arrested by the Turkish police. Angelica, warned in time, sought and found refuge in the Russian Embassy; the police hunted in vain for her, but in addition to Miltiades, arrested Mehemet's old father, aged seventy years, Roxandra and her younger sister, Ariste, who were all incarcerated in the Zaptieh. The houses of all relatives and friends of this quiet Greek family were searched, and in some instances, it is stated, in a very brutal manner. The houses of other respectable people were also entered, and in one of them a young lady who was seriously ill was so alarmed by the threats of the police that she died in a few days after their visit. At this stage of the proceedings General Ignatieff, the Russian Ambassador, took up the matter with his usual energy. On his representations, all the persons so unceremoniously arrested by the Turkish police were set free and restored to their homes. His Excellency, moreover, insisted upon a definitive and legal solution being given to the religious status of the young Circassian. The result has been that in conformity with the procedure established by law and confirmed by custom Angelica appeared twice before the proper Ottoman authorities, and declared each time her firm resolution to remain in the Christian faith which she had formally embraced. A few days later Angelica, accompanied by her faithful friend Roxandra, left Constantinople for Greece, where it is to be hoped she will not fall into the hands of the brigands, or that, if she does, General Ignatieff, who seems inclined to stand no nonsense, will again interfere for her protection.

DESERTERS FROM THE ARMY.

THE medical officer of the Military Prison, Dublin, in his report which appears in the appendix to the Report on Military Prisons, just issued, speaking of desertion in the British army, states that he has been constantly struck with the appearance of men sentenced for desertion, whose military bearing seemed quite opposed to the idea of quitting the service. In consequence of the remarks made in the House of Commons and through the press from time to time upon the unpopularity of the army as a field of livelihood by the lower orders being evidenced by the number of desertions from its ranks, he, during the twelve months of the year 1869, ascertained from each man coming into the prison under sentence of court-martial for desertion his reason for leaving the regiment. The result, as shown in the following return, gives in the man's precise language the statement he made of the reason why he stayed away and came to be tried by court-martial. From this table it will be seen that very few men really desert in the general acceptation of the term, and quit the army from disgust or dislike to a soldier's life:—

Return of men admitted into Military Prison, Dublin, during the year 1869 tried for desertion, and sentenced to be marked with the letter D. as deserters:—1. Harassed and annoyed in his company. 2. Married without leave; wife and child. 3. Married without leave; wife and child. 4. Drink. 5. Farrier, for being reduced. 6. Went on a spree; didn't intend to desert. 7. Went on a spree, and missed the boat. 9. Lost former service by re-enlisting too late. 10. Went from Halifax to Boston; women and drink. 11. Returning off furlough was robbed, and then would not come back. 12. Tired of the service. 13. Overstayed his pass; didn't intend to desert. 14. Tormented by the sergeant-major. 15. Stonemason; to work at his trade. 16. Didn't like the service; always in debt. 17. Went on a drunken spree and stopped; absent. 18. Hoping to be discharged when taken. 19. The vagabond women in Church-street kept him absent. 20. Drink and women. 21. Whisky. 22. A woman and drink. 23. Married without leave; refused a pass. 24. Overstaying his pass. 25. Drink. 26. Absence through drink. 27. Getting drunk and meeting friends. 28. Because I was not punished fair. 29. Bothered by sergeant-major. 30. Tried for disgraceful conduct and got no peace afterwards. 31. Went to Punchestown Races. 32. Would rather be a sailor. 33. Overstayed his pass and was taken. 34. To 'list in the Royal Artillery. 35. Coaxed to go by a comrade. 36. Inveigled away by a comrade. 37. Teazed and annoyed. 38. Didn't like soldiering. 39. Got married without leave; spree. 40. Harsh treatment. 41. Didn't like riding. 42. Didn't desert; only got drunk and went off. 43. They would not give me a furlough. 44. Only a spree; didn't desert. 45. Got drunk and went mad. 46. To re-enlist and get another bounty. 47. In consequence of second charge (theft). 48. Got heastly drunk at Glasgow, and missed the boat. 49. Oppressed by a sergeant. 50. Didn't desert at all. 51. Picked up by a girl and stopped; absent. 52. Went to Liverpool. 53. Tyrannized over by the officers. 54. Didn't desert; a girl inveigled him off for three days. 54. Met with a young 'un; was robbed, stripped naked; ashamed to come back. 55. Was left money by his uncle; went on a spree. 57. Because I was fined 7s. 6d. 58. Went with friends to the races. 59. Got drunk and remained absent. 60. Drink and absent. 61. Lent regimentals to a recruit, who did not come back; dreading the consequences, I ran away. 62. Deserted off furlough. 63. Ran home to my mother. 64. Didn't desert; only went to see my friends coming from India. 65. Annoyed by the sergeant. 66. Didn't desert; coming off furlough I missed the boat. 67. (This gentleman's reasons will hardly bear repeating—suffice it to say there was a lady in the case "that had a few pounds.") 68. Went on furlough and got home sick; after, I came back. 69. Met my brother, a sailor, who made me go on board, employed. 70. Didn't desert; went on a spree with friends. 71. Went with a vagabond girl from Hounslow. 72. Rather work at my trade—cabinet maker. 73. Wanted to get away from the band; could not get promotion. 74. Absent from tattoo and ran away. 75. Married without leave. 76. A gay woman inveigled me. 77. No reason; afraid to come back.

NOTES FROM ROME.

ROME, March 3.

THE umbrage taken by the Vatican at Count Arnim's attentions to Prince Humbert and the Princess Margaret has resulted in the ambassador's recall, which not only the Pope but the Catholic deputation from Germany made it a point of honour to obtain from the Emperor William. The duties of the Prussian Legation are now discharged by the First Secretary, Herr Eventhal; and the German Empire is temporarily represented by Count Tauffkirchen, Minister of Bavaria. Last Wednesday a German Prince arrived incognito in Rome, and proceeded at once to the Vatican where he was received with the same state as a reigning Sovereign. The name of this personage has not been suffered to transpire, and great mystery is thrown over his visit, which involved a long conference with the Pope and Cardinal Antonelli. The Prince left Rome the same day to return to Germany. Whatever the object of his mission, the Pope seems more disposed to return to a good understanding with France than to lend himself to the ambitious designs of the German Emperor. The French Government, which is probably well informed of these designs, presses its attentions upon the Holy Father, and endeavours to secure him altogether to itself. Italy regards the overtures of both France and Germany with aversion. So great is the power still vested in the Pope that nations intrigue and compete for his alliance. If theirs telegraphed to the Holy Father in the name of himself the statesman whom he would desire to represent France at the Vatican, and his Holiness replied by telegraph to send M. de Courcelles, who has accordingly been offered the post; but the rain brought on his old family and fortune by this was prevent his acceptance of it. Circumstances, indeed, have since occurred which may render the presence of a French ambassador here unnecessary, for I am assured the Pope again inclines to abandon Rome. Prince Holnese and Cardinal Antonelli held a long conference on the subject with M. de Vernouillet, First Secretary of the French Embassy, who has on the part of France offered the Holy Father an asylum in Corsica. For a day or two the departure seemed so imminent that the palaces of the Court kept their portmanteaus packed and made all ready to start. But the Pope shrinks from the final step, and, though persuaded this must soon be taken, has decided not to leave the Vatican till he is subjected to further pressure. The publication by the Italian Government of the papers relative to the English offers of asylum to the Holy Father is much resented by England, and our representative here informed Cardinal Antonelli that her Majesty's ambassador at Florence has addressed remonstrances on the subject to Visconti-Venosta. The day before yesterday the Pope gave audience to Count Tauffkirchen, who, in his character of Envoy Extraordinary from the Germanic Confederation, presented him with an autograph letter from the Emperor William. This epistle confines itself to flattering expressions of friendship and makes no allusion to the temporal power—another ground for believing that the mission of the German Prince proved a failure. Count Bismarck certainly finds his match in Cardinal Antonelli.

Some time ago, I informed you that the Pope intended to hold a secret consistory in March. The design was strenuously opposed by Cardinal Antonelli on the ground that such a measure would show that the Pope is free to exercise his functions as Head of the Church, and, consequently, cannot be deemed a prisoner. The number of vacant seats, however, has become so great that it was impossible to delay a large prorogation of bishops, and Cardinal Antonelli reluctantly yields to necessity. The consistory will be held next Monday, and the Pope will take advantage of it to deliver an allocution, conveying his opinions on the state of affairs. At first it was intended that the allocution should recommend the restoration of the Bourbon dynasty in France; but the Holy Father has received letters from the Archbishop of Tours and Monsignor Dupanloup, declaring that France must for the present remain a Republic, so the paragraph respecting that country will be confined to expressions of sympathy. But there are other questions on which the Holy Father will maintain no reserve, and he will especially denounce the project of Italian guarantees, declaring guarantees to be utterly worthless. The Cardinals are to proceed to the consistory incognito. An important deputation from Austria is to arrive here this evening, and will be received by the Pope next Sunday.—*Pall Mall Gazette*, March 10.

LIST OF VESSELS SAILED FOR BOMBAY.

FROM LIVERPOOL.

782	Niobe	
1348	Ashgrove, Fullerton.	Nov. 4
1280	Louisa Fletcher, Luckes	Nov. 5
1456	Algonquin, Jones	Nov. 24
1324	Juventa, Holmes	Nov. 26
310	William Fairburn, Elder—E. Bates & Co.	Dec. 10
1037	Sir C. Napier, Mosey—E. Bates & Co.	Dec. 24
1298	Sydney Dacres, Gillies—E. Bates & Co.	Nov. 12
1340	Royal Adelaide, Jeffery—E. Bates & Co.	Nov. 26
869	Lalla Rookh	
1088	St. Fillans, Nelson	Nov. 21
1089	T. E. Lemon, Rainey	
1265	British India, Lspan	Dec. 20
1355	Sir Mandeville, Mathias	
1052	Compta, Logan	Dec. 20
1319	Cavour, Murphy	Dec. 9
1343	Mary Stenhouse, Hedgcock	
996	Brannstone, Owens	Dec. 28
599	Index, Kerr	Dec. 12
1417	Oriflamme, Hughes	Dec. 9
1704	Persia, Hargrove	Dec. 3
1458	Royal George, Hogg	
1329	Princess Alexandra, Rowe	Jan. 7
1171	Conflict, Deas	Jan. 7
1156	Cherooke	Jan. 7
1125	Wolfville	Jan. 7
1343	Quorn	Jan. 7
895	Childers	Jan. 7
1366	Steswig Bride, Hanssen	Jan. 7
1431	Charles Ball, Chapman	

VIA SUEZ CANAL.

881	Bredalbane (s)	
1609	Lorne (s)	
1884	Emblehope (s)	

FROM LONDON.

1145	Zenobia, Hutchings—Sir C. Forbes & Co.	
1232	Prince Oscar	
1174	Millwall, Scale	
1190	City of Seringapatam	
267	British Consul	
1465	Lord Canning, M'Diarmed	Dec. 15
1778	Flying Venus, Symington	Dec. 1
1416	Haddon Hall, Faithful	Jan. 7
1465	Lord Canning, Benkey	Jan. 9

FROM LONDON VIA SUEZ CANAL.

851	Eldon (s)	
1138	Stowell (s)	
1008	Berar (s), Lunham	
1234	Otterburn (s)	

FROM NEWPORT.

335	Jourdain, Arnandean	Nov. 9
1190	Seaforth, Woodward	Oct. 29
1197	Euterpe, Cosens	
1094	Rinaldo	Dec. 1

FROM CALCUTTA.

930	Hindoostan	
899	Regina	
1125	Monsoorie	
660	Formosa	
1393	Benares	
938	St. Bernard	
919	Alabamah	
820	Omer Pasha	

FROM CLYDE.

1489	Stornoway—Finlay, Muir & Co.	Sept. 30
893	City of Pekin, Hunter	Nov. 18
1011	City of Berlin, Muir	Dec. 2
1094	Daniel Rankin	
	Hannah Law	
813	City of Dublin	
	Isabella Kerr	

FROM CLYDE VIA SUEZ CANAL.

1600	City of Poonah (s), Smith	Nov. 25

FROM BORDEAUX.

406	Europe, Duhalles—(put back leaky)	

FROM CARDIFF.

583	Invidia, Avelline	
1090	British Sceptre	Nov.

FROM NEWCASTLE.

757	Berlin, Small	
600	Niard	
779	Johanna	
819	Donna Maria—Volkart Brothers	Oct. 20
1193	Elizabeth Fry	
494	Kingdom O'Fife	
948	Marian Moor	
1127	Mic Mac	
1066	Sandborough	

FROM NEWCASTLE N. S. W.

915	Caidera, Maxted	Jan. 1

FROM SUNDERLAND.

	Bride, Henderson	Nov. 18
	Aracara	Oct. 19
902	Valette	

FROM SHIELDS.

1090	G. M. Cairns, Brodie	
900	Ardbeg Hobson	Nov. 8
	J. L. Hall	Dec. 13
579	Alfred the Great, Cram	

FROM RANGOON.

1107	Napier Minto	

FROM MAURITIUS.

111	Jalawar	

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by

REMINGTON & Co.,
Agents, Royal Exchange Assurance Corporation.

Bombay, 16th August, 1865.

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SIR CHARLES FORBES & Co. Agents.

Bombay, 1st September 1870.

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CAUTION TO PURCHASERS.

It has come to the knowledge of the undersigned, that VERY INFERIOR WATCHES, not made by him, but bearing his well known name, are being offered to the Indian public, at prices which preclude the best workmanship and warranty.

PURCHASERS are advised to EXERCISE CAUTION in BUYING, and if they are in doubt, they can remit direct by Bank Draft, or otherwise.

Price Lists of Gold and Silver Watches forwarded on application post free.

32, Cornhill, London. JAMES McCABE.

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INTRODUCED IN 1862,

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Fares:—Brindisi to London, First-Class...£13 5s. 6d.
" " " Second Class £9 12s. 1d.

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ORIGINAL ANTI-CORROSION PAINT,

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CAUTION.—All Casks bear the Trade Mark.

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UPHOLSTERERS AND CABINET MAKERS,

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FRAUD,

On the 27th June, 1866, MOTEWALLAH, a Printer, was convicted at the Supreme Court, Calcutta, of counterfeiting the LABELS

of Messrs. CROSS E & BLACKWELL, London, and was sentenced by Mr. Justice Phear to

TWO YEAR S' RIGOROUS IMPRISONMENT.

And on the 30th of the same month, for

SELLING SPURIOUS ARTICLES,

bearing Labels in imitation of Messrs. CROSSE & BLACKWELL'S, SHAIK BACHOO was sentenced, by the Suburban Magistrate at Sealdah